

**Kativik Regional Government**

**Annual Report  
December 31, 2022**

# **Kativik Regional Government**

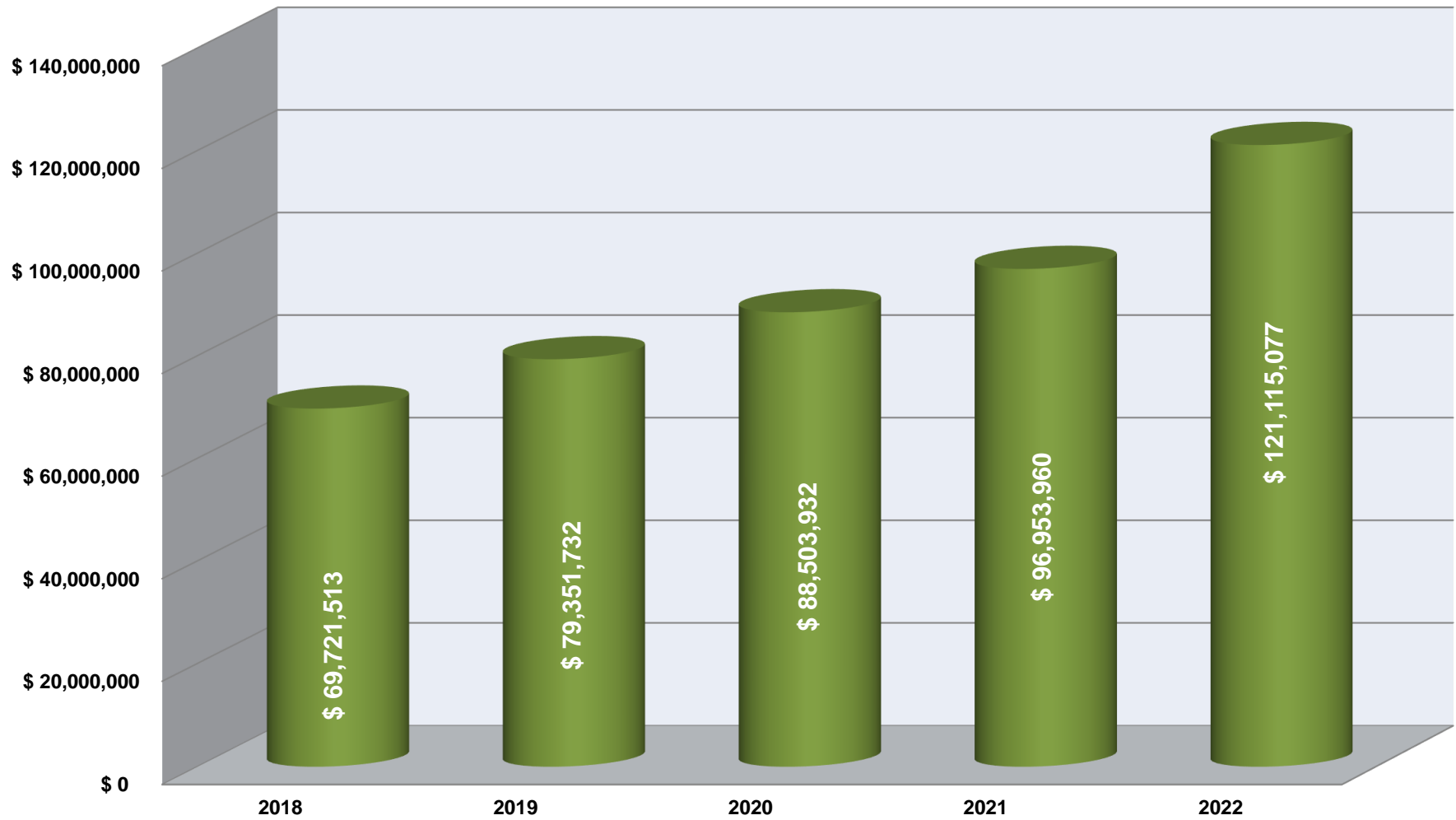
## **Annual Report December 31, 2022**

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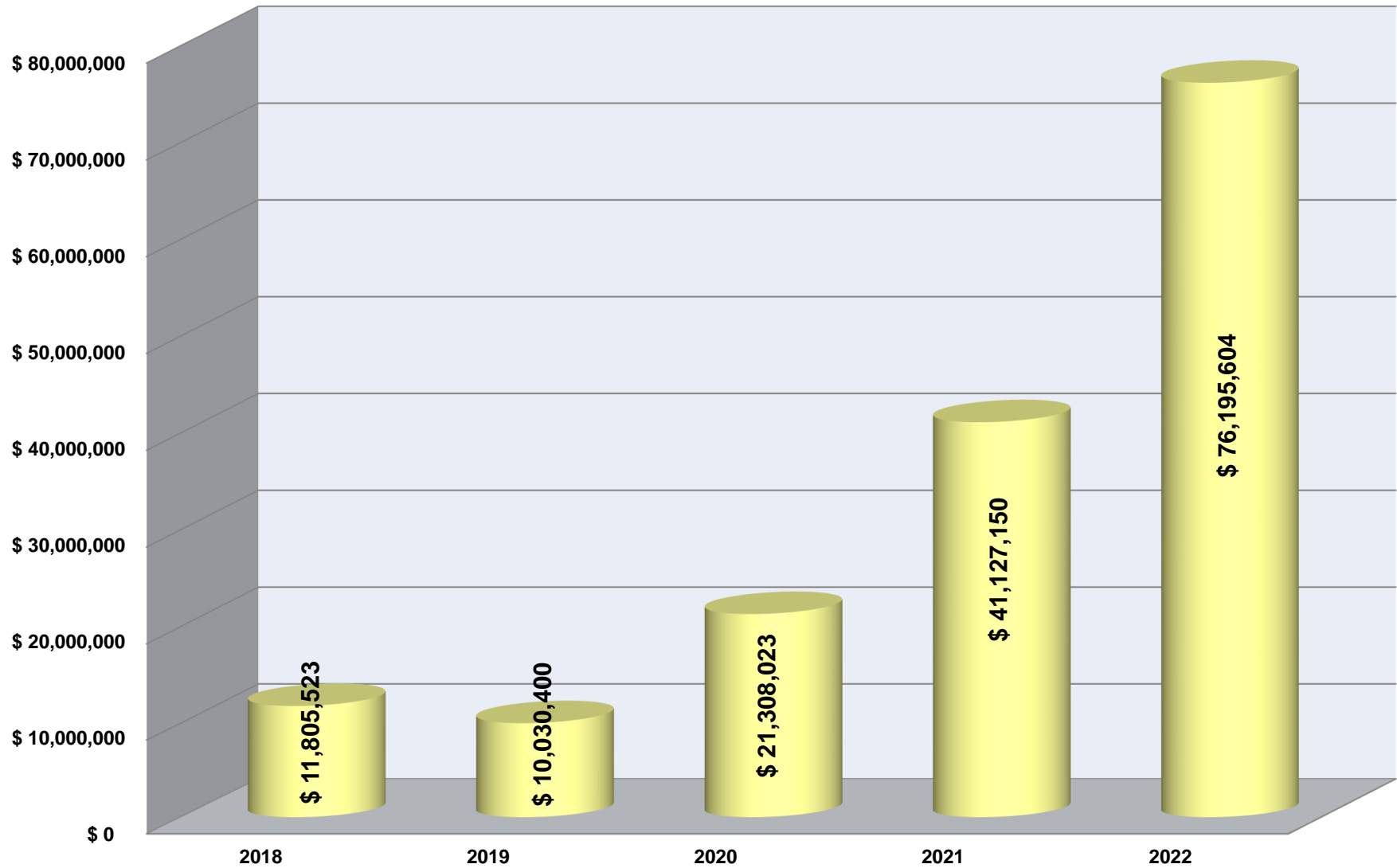
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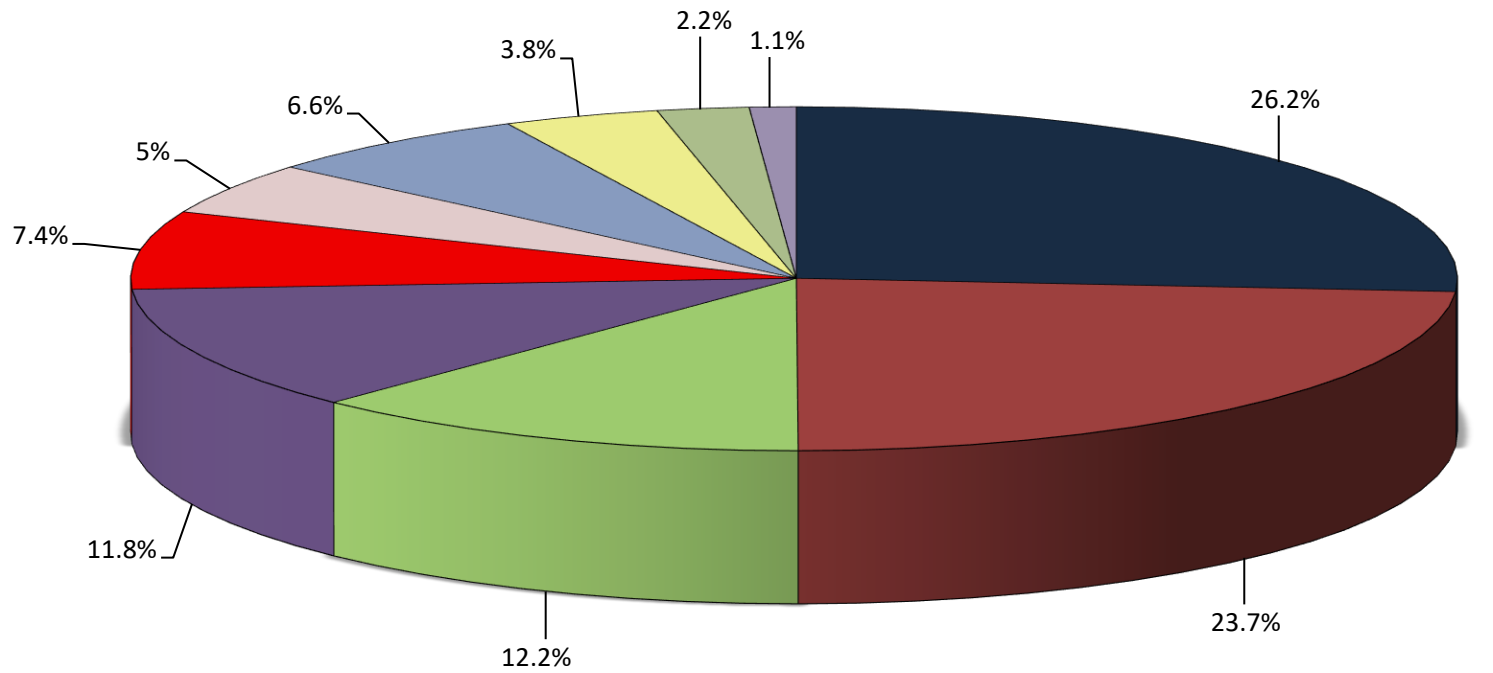
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**(Secrétariat aux relations avec les Premières Nations et les Inuit)**



**Accumulated Operating Surplus - Block Funding**

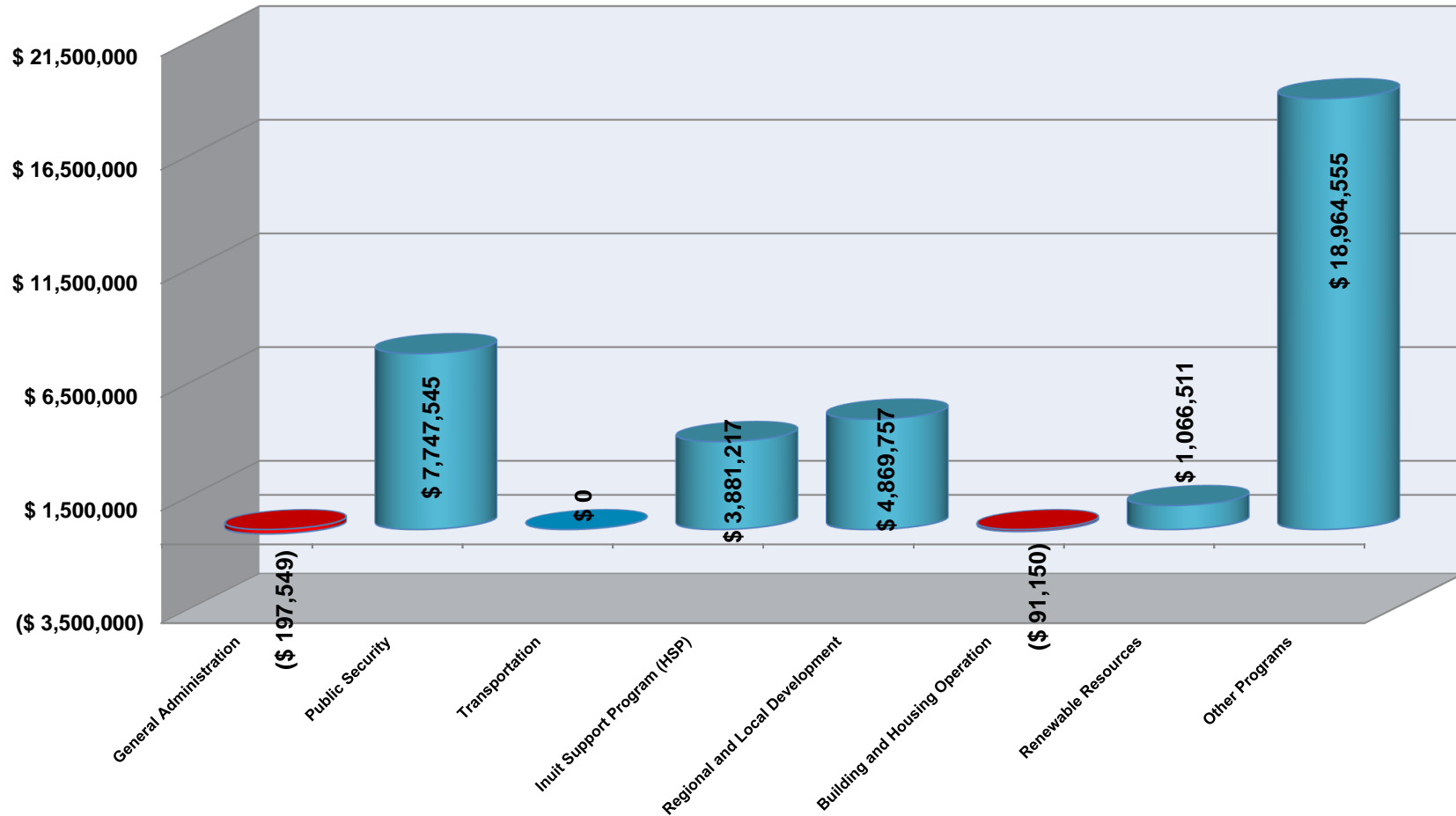


## Total Contributions - Block Funding 2004-2022

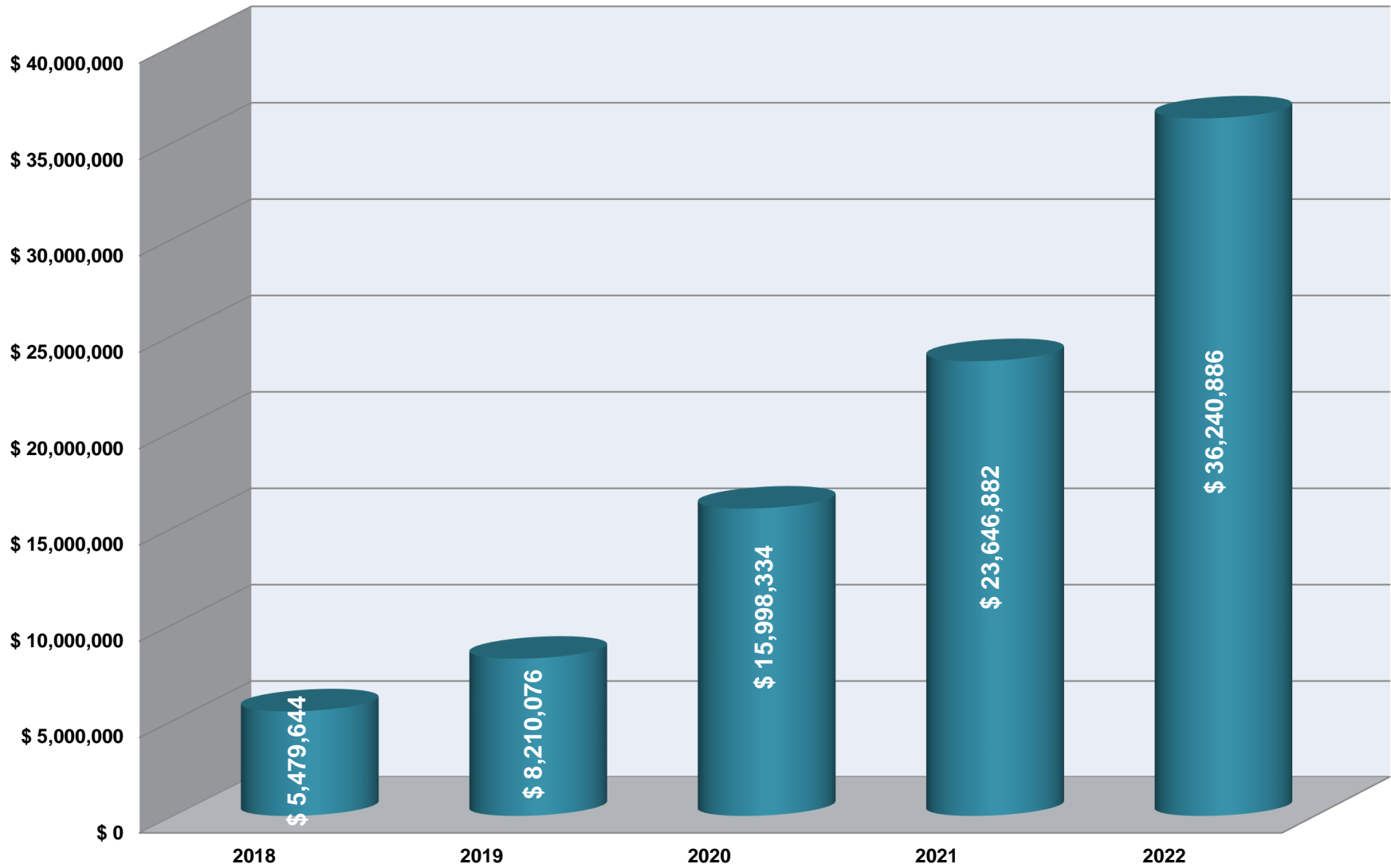


- Child Care Programs (26.2%)
- Transportation (23.7%)
- Municipal Affairs (12.2%)
- Renewable Resources (11.8%)
- Sustainable Employment (7.4%)
- Regional and Local Development (5%)
- Financial Reserves (6.6%)
- Public Security (3.8%)
- Recreation (2.2%)
- Other Programs (1.1%)

**Accumulated Operating Surplus (Deficit) by Department Excluding Block Funding as at December 31, 2022**

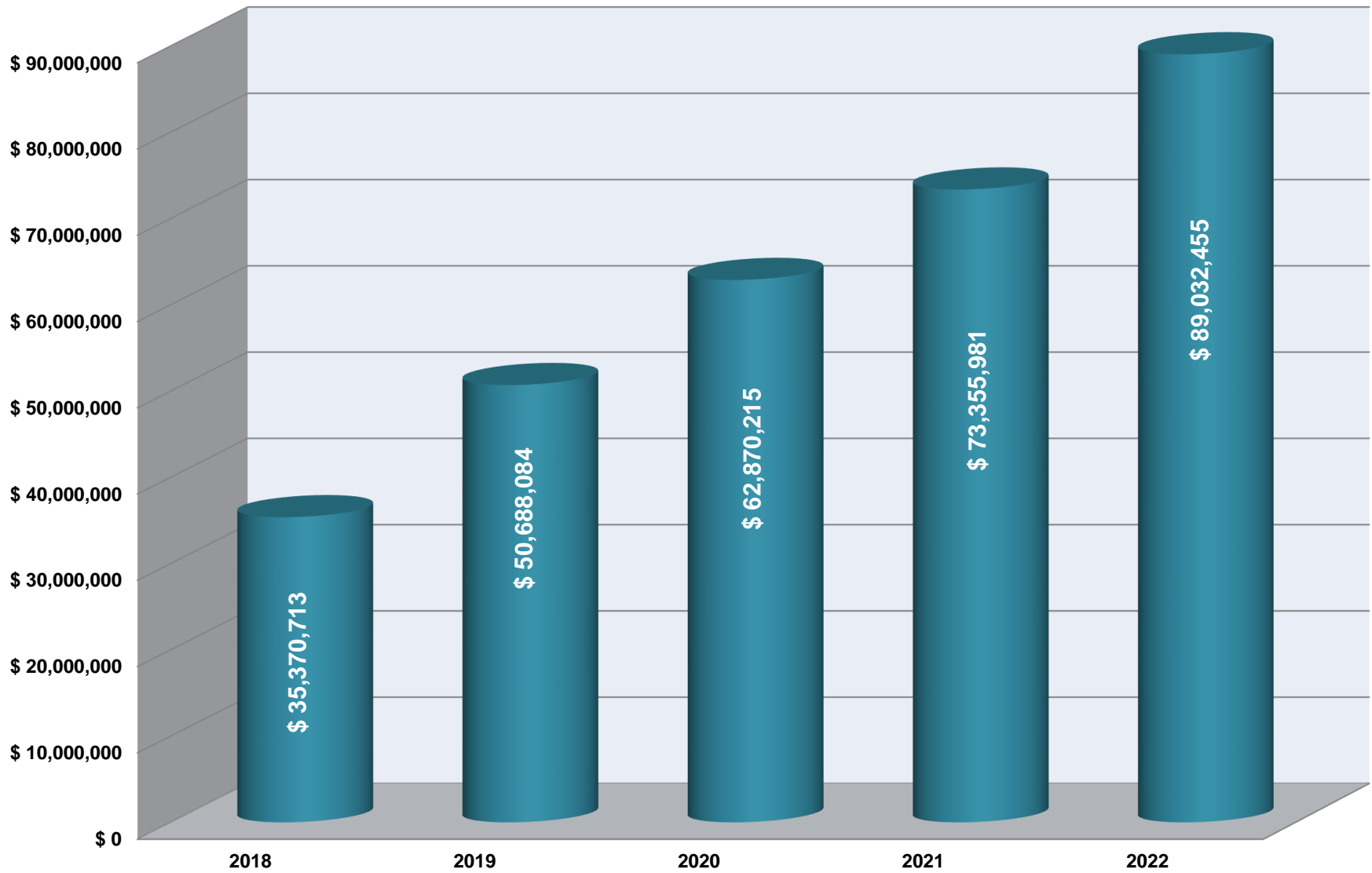


**Accumulated Operating Surplus Excluding Block Funding**



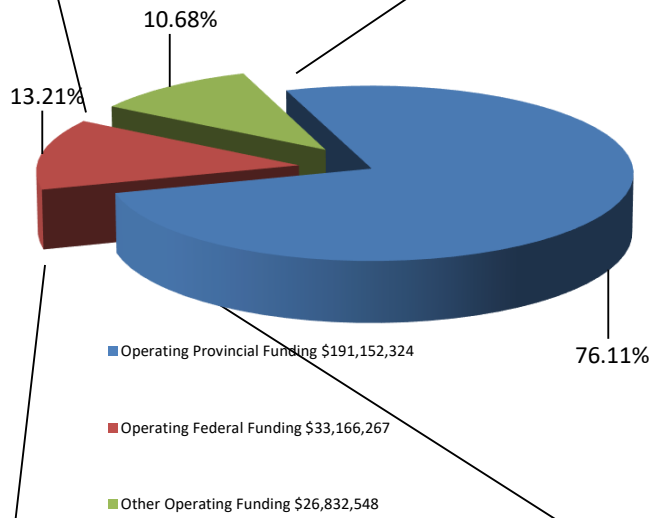
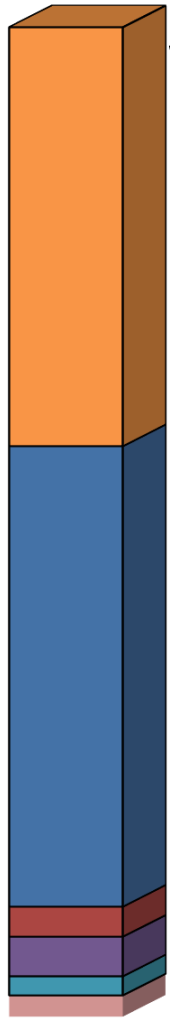


**Net Accumulated Financial Reserves**



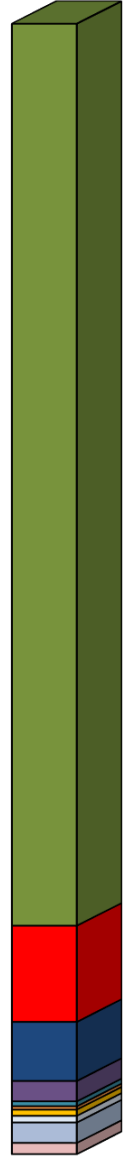
## Sources of revenue 2022

- Employment and Social Development Canada (ESDC) (5.60%) \$14,053,404
- Public Safety Canada (6.15%) \$15,448,344
- Indigenous and Northern Affairs Canada (0.40%) \$1,007,705
- Transport Canada (0.53%) \$1,327,308
- Department of Fisheries and Oceans Canada (DFO) (0.25%) \$640,342
- Other Federal Contributions (0.28%) \$689,164

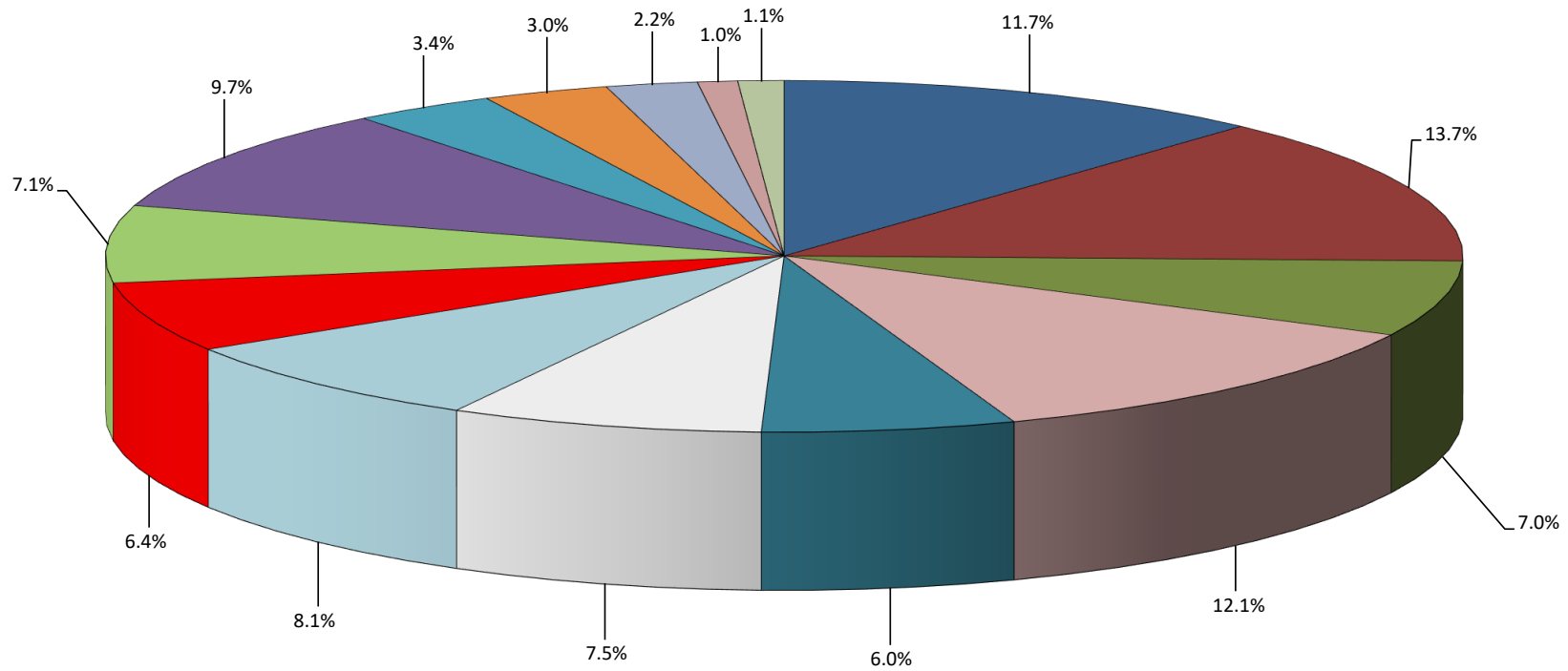


<b>Operating revenue</b>	<b>\$ 251,151,139</b>
<b>Infrastructure revenue</b>	<b>\$ 79,940,721</b>
<b>Total revenue</b>	<b>\$ 331,091,860</b>

- Secrétariat aux relations avec les Premières Nations et les Inuit (60.76%) \$152,597,164
- Ministère de la Sécurité publique (6.47%) \$16,260,210
- Ministère des Ressources naturelles et des Forêts (3.97%) \$9,958,285
- Ministère des Affaires municipales et de l'Habitation (1.37%) \$3,434,315
- Ministère des Transports (0.33%) \$831,572
- Sanarrutiik Amendment #3 - Ungaluk (0.22%) \$564,599
- Québec Emploi (0.42%) \$1,043,921
- Ministère de la Justice (0.45%) \$1,126,243
- Ministère de l'Environnement, de la lutte contre les changements climatiques, de la Faune et des Parcs (1.37%) \$3,448,673
- Other provincial contributions (0.75%) \$1,887,342



## Expenditure 2022



- |   |   |
|---|---|
| ■ Child Care Programs (11.7%)   | ■ Public Security (13.7%)                 |
| ■ Sustainable Employment (7.0%)   | □ Transportation (12.1%)                  |
| ■ Municipal Affairs (6.0%)  | □ Renewable Resources (7.5%)              |
| □ General Administration (8.1%)   | ■ Building and Housing Operation (6.4%)   |
| ■ Inuit Support Program for Hunting, Fishing and Trapping Activities (7.1%) | ■ Nunavik Cost of Living Reduction (9.7%) |
| ■ Sanarrutik Agreement (3.4%)   | ■ Tamaani Internet Services (3.0%)        |
| ■ Regional and Local Development (2.2%)                                     | □ Recreation (1.0%)                       |
| ■ Other Programs (1.1%)   |   |

**Kativik Regional Government**  
**Financial Statements**  
December 31, 2022

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## Independent Auditor's Report

To the Members of the Council of  
Kativik Regional Government

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### Opinion

We have audited the financial statements of Kativik Regional Government (hereafter "the KRG"), which comprise the statement of financial position as at December 31, 2022, and the statement of variation of net financial assets (net debt), the statement of financial reserves and reserved funds, the statement of surplus (deficit) for the year and the cash flow statement for the year then ended, and notes to financial statements, including a summary of significant accounting policies, and the appendices.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the KRG as at December 31, 2022, and the results of its operations, the variation in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the KRG in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of matter – financial information established for fiscal purposes

We draw attention to the fact that the KRG includes certain information in its financial statements that is not required under Canadian public sector accounting standards. This information, prepared in accordance with the model prescribed by the Ministère des Affaires municipales et de l'Habitation (MAMH)

and presented on pages 6, 10 and 11, relates to the determination of the surplus (deficit) for the year for fiscal purposes. Our opinion is not modified in respect of this matter.

### **Responsibilities of management and those charged with governance for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the KRG's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the KRG or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the KRG's financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the KRG's internal control;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the KRG's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the KRG to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Raymond Chabot Grant Thornton LLP<sup>1</sup>*

Montréal  
April 14, 2023

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<sup>1</sup> CPA auditor, public accountancy permit no. A121667

**Kativik Regional Government**  
**Statement of Financial Position**

December 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash (Note 6)	84,764,521	117,789,870
Term deposits, interest rates varying from 0.9% to 4.35%, maturing in 2023	74,964,666	14,782,407
Contributions receivable	24,999,858	19,891,402
Accounts receivable	13,864,104	11,868,031
Investments and loans receivable (Note 3)	9,913,452	9,198,631
Long-term contributions to be recovered for repaying the long-term debt (Note 8 c))	180,251,391	178,926,301
	<u>388,757,992</u>	<u>352,456,642</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	27,790,221	40,078,500
Deferred revenues (Note 7)	38,266,145	39,662,078
Long-term debt (Note 8 a))	188,800,191	188,737,700
Balances available under closed capital projects held by the Kativik Regional Government on behalf of the Northern Villages (Appendix G)	94,292	94,292
	<u>254,950,849</u>	<u>268,572,570</u>
<b>NET FINANCIAL ASSETS (NET DEBT)</b>	<u>133,807,143</u>	<u>83,884,072</u>
<b>NON-FINANCIAL ASSETS</b>		
Capital assets (Note 4)	327,570,499	248,488,031
Other non-financial assets – prepaid expenses and inventories	6,894,384	3,338,430
	<u>334,464,883</u>	<u>251,826,461</u>
<b>ACCUMULATED SURPLUS (DEFICIT)</b>		
Accumulated operating surplus (deficit)	112,436,490	64,774,032
Financial reserves and reserved funds	26,900,385	23,061,238
	<u>139,336,875</u>	<u>87,835,270</u>
Net investment in long-term assets (Note 14)	328,935,151	247,875,263
	<u>468,272,026</u>	<u>335,710,533</u>

The accompanying notes and appendices are an integral part of the financial statements.

On behalf of the Council,

Member

Member



**Kativik Regional Government**  
**Statement of Variation of Net Financial Assets (Net Debt)**  
Year ended December 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
Surplus (deficit) for the year	<u>132,561,493</u>	<u>63,011,331</u>
Capital assets variation		
Acquisition of capital assets	(95,549,149)	(90,657,898)
Capital assets transferred to Northern Villages	10,163,408	21,986,823
Amortization of capital assets	<u>6,303,273</u>	<u>13,846,967</u>
	<u>(79,082,468)</u>	<u>(54,824,108)</u>
Other non-financial assets – prepaid expenses and inventories variation	<u>(3,555,954)</u>	<u>(1,175,393)</u>
	<u>(3,555,954)</u>	<u>(1,175,393)</u>
<b>Variation of net financial assets (net debt)</b>	<b>49,923,071</b>	<b>7,011,830</b>
Net financial assets (net debt), beginning of year	<u>83,884,072</u>	<u>76,872,242</u>
Net financial assets (net debt), end of year	<u><u>133,807,143</u></u>	<u><u>83,884,072</u></u>

The accompanying notes and appendices are an integral part of the financial statements.

**Kativik Regional Government**  
**Statement of Accumulated Operating Surplus (Deficit)**

Year ended December 31, 2022

	Unappropriated surplus (deficit) (Appendix A) <u>\$</u>	Appropriated surplus (deficit) (Appendix A) <u>\$</u>	<b>Balance, December 31, 2022 \$</b>
<b><i>UNAPPROPRIATED/APPROPRIATED OPERATING SURPLUS (DEFICIT)</i></b>			
Balance, beginning of year	3,200,394	61,573,638	<b>64,774,032</b>
Surplus (deficit) for the year for fiscal purposes	<u>6,491,910</u>	<u>41,170,548</u>	<b><u>47,662,458</u></b>
Balance, end of year	<u><u>9,692,304</u></u>	<u><u>102,744,186</u></u>	<b><u><u>112,436,490</u></u></b>

The accompanying notes and appendices are an integral part of the financial statements.

**Kativik Regional Government**  
**Statement of Financial Reserves and Reserved Funds**  
Year ended December 31, 2022

	Balance, January 1, 2022 \$	Transfer from operating activities – interest \$	Transfer from (to) operating activities – reserve \$	Transfer to investing activities \$	Balance, December 31, 2022 \$
<b>FINANCIAL RESERVES</b>					
<b>Block Funding</b>					
Child care centres – buildings	30,583,049	849,535	9,629,587		41,062,171
Litigation	275,308	8,183			283,491
Information systems	2,641,172	137,943	1,000,000		3,779,115
<b>Other</b>					
Ministère des Transports – vehicles and heavy equipment (Note 9 a))	6,451,987	191,764			6,643,751
Buildings and houses	17,949,150	468,251	1,585,273		20,002,674
Rolling stock – vehicles	131,056	3,895			134,951
Pivallutiit Northern Villages projects	28,925				28,925
Socio-economic development projects – Makigiarutiit I, II and III	7,266,702	241,261	170,634		7,678,597
Socio-economic development projects – balance available for future contributions (Note 10)	850,659				850,659
Treasury	13,637,109	433,261	178,174		14,248,544
Treasury – internal loans (Note 17)	(6,459,136)		778,713		(5,680,423)
<b>Financial reserves</b>	<u>73,355,981</u>	<u>2,334,093</u>	<u>13,342,381</u>	<u>–</u>	<u>89,032,455</u>
<b>RESERVED FUNDS</b>					
Financing of capital projects in progress (Appendix D)	(50,337,121)			(11,837,327)	(62,174,448)
Balances available under closed capital projects (Appendix F)	42,378				42,378
<b>Reserved funds</b>	<u>(50,294,743)</u>	<u>–</u>	<u>–</u>	<u>(11,837,327)</u>	<u>(62,132,070)</u>
	<u>23,061,238</u>	<u>2,334,093</u>	<u>13,342,381</u>	<u>(11,837,327)</u>	<u>26,900,385</u>

The accompanying notes and appendices are an integral part of the financial statements.

**Kativik Regional Government**  
**Statement of Surplus (Deficit) for the Year**  
Year ended December 31, 2022

	<b>2022</b>		2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b>Revenue</b>			
Local sources			
Makivik Corporation	5,121,780	5,031,972	2,936,143
Rental and housing charges	1,812,160	1,774,622	1,757,618
Service charges and sales of equipment	227,500	223,189	215,339
Internal supervision and management fees	2,363,195	1,901,327	652,211
Landing and airport terminal building fees	1,445,000	1,780,455	1,422,690
Interest	1,125,000	2,704,736	376,260
Internet communications	9,631,866	10,145,055	10,395,429
Recuperation of accumulated surplus of child care centres as of March 31	954,477	954,477	2,525,808
Other	1,479,676	2,314,364	1,451,036
	<u>24,160,654</u>	<u>26,830,197</u>	<u>21,732,534</u>
Contributions			
Provincial contributions	198,655,187	191,152,324	164,728,773
Federal contributions	48,704,416	32,882,384	27,596,896
Other	1,127,201	286,234	936,067
	<u>248,486,804</u>	<u>224,320,942</u>	<u>193,261,736</u>
Investments			
Ministère des Affaires municipales et de l'Habitation – long-term debt		23,502,000	8,902,000
Ministère des Affaires municipales et de l'Habitation		187,755	178,330
Ministère des Transports et de la Mobilité durable		19,924	61,263
Ministère de la Sécurité publique		12,795	
Ministère du Conseil exécutif		8,282,864	
Canadian Radio-television and Telecommunications Commission		12,496,876	
Innovation, Science and Economic Development Canada		21,785,140	14,476,154
Société du Plan Nord		12,321,367	21,187,269
Proceeds on insurance		1,332,000	6,725,213
Société de financement des infrastructures locales – Programme de la taxe sur l'essence et de la contribution du Québec (TECQ)			(340,400)
Secrétariat aux relations avec les Premières Nations et les Inuit			2,000,000
Makivik Corporation			1,343,897
Northern Village of Kuujjuaraapik			(3,174)
Other			1,031
	–	<u>79,940,721</u>	<u>54,531,583</u>
	<u>272,647,458</u>	<u>331,091,860</u>	<u>269,525,853</u>

**Kativik Regional Government**  
**Statement of Surplus (Deficit) for the Year**  
Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
Expenditure			
Municipal Affairs	12,501,826	10,955,120	10,522,471
General Administration	18,339,726	14,713,824	13,212,902
Public Security	28,837,224	24,875,025	22,854,991
Transportation	22,728,684	21,992,907	18,784,806
Inuit Support Program for Hunting, Fishing and Trapping Activities	15,370,448	12,902,143	11,798,372
Regional and Local Development	7,689,724	3,968,257	2,581,259
Sustainable Employment	28,558,921	12,646,364	13,464,193
Building and Housing Operations	11,132,579	11,722,690	9,197,730
Recreation	2,129,896	1,737,383	867,679
Child Care Programs	26,509,877	21,423,063	23,877,790
Renewable Resources	23,758,274	13,569,081	9,370,292
Other Programs	43,056,994	31,337,352	33,908,654
Capital assets transferred to Northern Villages		10,383,885	22,226,416
Amortization of capital assets		6,303,273	13,846,967
	<b>240,614,173</b>	<b>198,530,367</b>	206,514,522
<b>Surplus (deficit) for the year</b>	<b>32,033,285</b>	<b>132,561,493</b>	63,011,331

The accompanying notes and appendices are an integral part of the financial statements.

**Kativik Regional Government**  
**Operating Surplus (Deficit) for the Year for Fiscal Purposes**  
Year ended December 31, 2022

	<u>Budget</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
	\$	\$	\$
<b>Surplus (deficit) for the year</b>	<b>32,033,285</b>	<b>132,561,493</b>	<b>63,011,331</b>
Investment revenues	–	<b>(79,940,721)</b>	<b>(54,531,583)</b>
	–	<b>(79,940,721)</b>	<b>(54,531,583)</b>
<b>RECONCILIATION FOR FISCAL PURPOSES</b>			
<b>Capital assets</b>			
Amortization of capital assets		<b>6,303,273</b>	13,846,967
Capital assets transferred to Northern Villages		<b>10,383,885</b>	22,226,416
	–	<b>16,687,158</b>	<b>36,073,383</b>
<b>Loans and term deposits</b>			
Capital repayment – loans receivable	<b>1,015,000</b>	<b>988,786</b>	1,004,075
Provision (recovery) for interest on loans receivable		<b>9,063</b>	(27,039)
Provision (recovery) for doubtful loans		<b>451,014</b>	(274,721)
Write-off (recovery) of doubtful loans		<b>(20,285)</b>	
	<b>1,015,000</b>	<b>1,428,578</b>	<b>702,315</b>
<b>Financing</b>			
Reimbursement of long-term debt	<b>(23,439,508)</b>	<b>(23,439,508)</b>	(24,780,314)
Ministère des Affaires municipales et de l'Habitation – long-term debt	<b>16,492,392</b>	<b>16,492,392</b>	15,681,360
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	<b>22,908</b>	<b>22,908</b>	22,240
Ministère des Transports et de la Mobilité durable – long-term debt	<b>4,143,000</b>	<b>4,143,000</b>	3,971,800
Ministère de la Sécurité publique – infrastructure (bonds repayment – capital)	<b>580,100</b>	<b>580,100</b>	650,700
Secrétariat aux relations avec les Premières Nations et les Inuit – long-term debt	<b>685,792</b>	<b>685,792</b>	1,081,886
Ministère de l'Éducation – long-term debt	<b>252,716</b>	<b>252,716</b>	2,144,328
	<b>(1,262,600)</b>	<b>(1,262,600)</b>	<b>(1,228,000)</b>
<b>Appropriations</b>			
Investing activities – acquisition of capital assets (Note 5 a))	<b>(4,139,618)</b>	<b>(3,991,576)</b>	(1,421,305)
Investing activities – investments in loans receivable (Note 5 b))	<b>(3,485,000)</b>	<b>(2,143,400)</b>	(1,969,700)
Investing activities – contribution to capital projects	<b>(3,455,000)</b>		(2,683,000)
Financial reserves and reserved funds	<b>(18,556,205)</b>	<b>(15,676,474)</b>	(10,485,766)
Appropriation from accumulated surplus – beginning of year	<b>64,774,032</b>		
	<b>35,138,209</b>	<b>(21,811,450)</b>	<b>(16,559,771)</b>
	<b>34,890,609</b>	<b>(4,958,314)</b>	<b>18,987,927</b>
<b>Surplus (deficit) for the year for fiscal purposes</b>	<b>66,923,894</b>	<b>47,662,458</b>	<b>27,467,675</b>

The accompanying notes and appendices are an integral part of the financial statements.

**Kativik Regional Government**  
**Investing Surplus (Deficit) for the Year for Fiscal Purposes**  
Year ended December 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>REVENUE</b>		
<b>Revenue from investments</b>		
Ministère des Affaires municipales et de l'Habitation – long-term debt	23,502,000	8,902,000
Ministère des Affaires municipales et de l'Habitation	187,755	178,330
Ministère des Transports et de la Mobilité durable	19,924	61,263
Ministère de la Sécurité publique	12,795	
Ministère du Conseil exécutif	8,282,864	
Canadian Radio-television and Telecommunications Commission	12,496,876	
Innovation, Science and Economic Development Canada	21,785,140	14,476,154
Société du Plan Nord	12,321,367	21,187,269
Proceeds on insurance	1,332,000	6,725,213
Société de financement des infrastructures locales – Programme TECQ		(340,400)
Secrétariat aux relations avec les Premières Nations et les Inuit		2,000,000
Makivik Corporation		1,343,897
Northern Village of Kuujjuaraapik		(3,174)
Other		1,031
	<u>79,940,721</u>	<u>54,531,583</u>
<b>RECONCILIATION FOR FISCAL PURPOSES</b>		
<b>Expenditure</b>		
<b>Investment</b>		
General Administration	(77,150,192)	(70,222,035)
Transportation	(9,822,725)	(10,741,808)
Public Security	(2,256,543)	(132,601)
Environmental health	(1,368,849)	(5,578,680)
Urban planning and regional development	(4,950,840)	(3,982,775)
Debt consolidation and refinancing costs	(220,475)	(239,593)
Research and economic development	(2,143,400)	(1,969,700)
	<u>(97,913,024)</u>	<u>(92,867,192)</u>
<b>Appropriations</b>		
Operating activities – acquisition of capital assets (Note 5 a))	3,991,576	1,421,305
Operating activities – investments in loans receivable (Note 5 b))	2,143,400	1,969,700
Operating activities – contribution to capital projects		2,683,000
	<u>6,134,976</u>	<u>6,074,005</u>
	<u>(91,778,048)</u>	<u>(86,793,187)</u>
<b>Surplus (deficit) for the year for fiscal purposes</b>	<u>(11,837,327)</u>	<u>(32,261,604)</u>

The accompanying notes and appendices are an integral part of the financial statements.

**Kativik Regional Government**  
**Cash Flow Statement**  
Year ended December 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Surplus (deficit) for the year	132,561,493	63,011,331
Items not affecting liquidity		
Amortization of capital assets	6,303,273	13,846,967
Capital assets transferred to Northern Villages	10,383,885	22,226,416
	<u>149,248,651</u>	<u>99,084,714</u>
Net change in non-cash working capital items (Note 15)	<u>(24,344,695)</u>	<u>13,296,551</u>
Cash flows from operating activities	<u>124,903,956</u>	<u>112,381,265</u>
<b>FINANCING ACTIVITIES</b>		
Issuance of long-term debt	23,502,000	8,902,000
Refinancing of long-term debt	21,981,000	25,846,238
Capital repayment – long-term debt	(23,439,509)	(24,780,315)
Capital repayment – long-term debt refinancing	(21,981,000)	(25,846,238)
Long-term contributions to be recovered for repaying the long-term debt	(1,325,090)	14,650,314
Cash flows from financing activities	<u>(1,262,599)</u>	<u>(1,228,001)</u>
<b>INVESTING IN CAPITAL ASSETS ACTIVITIES</b>		
Acquisition of capital assets	(3,991,576)	(1,421,305)
Increase in capital projects in progress	(91,778,050)	(89,476,186)
Cash flows from investing in capital assets activities	<u>(95,769,626)</u>	<u>(90,897,491)</u>
<b>INVESTING IN LOANS AND TERM DEPOSITS ACTIVITIES</b>		
Decrease in term deposits	(60,182,259)	(18,367)
Investments and loans receivable	(714,821)	(1,267,385)
Cash flows from investing in loans and term deposits activities	<u>(60,897,080)</u>	<u>(1,285,752)</u>
<b>Net increase in cash and cash equivalents</b>	<b>(33,025,349)</b>	18,970,021
Cash and cash equivalents, beginning of year	<u>117,789,870</u>	<u>98,819,849</u>
Cash and cash equivalents, end of year	<u>84,764,521</u>	<u>117,789,870</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash	<u>84,764,521</u>	<u>117,789,870</u>
	<u>84,764,521</u>	<u>117,789,870</u>

The accompanying notes and appendices are an integral part of the financial statements.



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# Kativik Regional Government

## Notes to Financial Statements

December 31, 2022

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### **1 - REPORTING ENTITY**

The Kativik Regional Government (KRG) was established pursuant to Section 239 of the Act respecting Northern villages and the Kativik Regional Government (CQLR, c. V-6.1) (hereafter "the Kativik Act"), adopted by the National Assembly of Quebec on June 23, 1978. Pursuant to this legislation and other mandates delegated to it by the Northern Villages and the Quebec Government, the KRG delivers public services to the residents of the Kativik Region. Specifically, the KRG has jurisdiction over the territory of Quebec located north of the 55th parallel, excluding the Category 1A and 1B lands intended for the Cree community of Whapmagoostui.

The KRG is led by a 17-member Council composed of elected municipal representatives appointed by each of the Northern Villages and the Naskapi First Nation of Kawawachikamach. A five-member Executive Committee is appointed from among and by the Council and is headed by a Chairperson and a Vice-chairperson who, pursuant to the Kativik Act, must devote all their time to the service of the KRG. The Executive Committee is responsible for the management of the affairs of the KRG and ensures that the decisions of the Council are carried out.

### **2 - SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of presentation**

Management is responsible for the preparation of the financial statements, which have been prepared in accordance with Canadian public sector accounting standards (hereafter "the accounting standards").

These financial statements include certain financial information determined for fiscal purposes in accordance with the *Manuel de la présentation de l'information financière municipale* published by the Ministère des Affaires municipales et de l'Habitation. This information includes the surplus (deficit) for the year for fiscal purposes presented on pages 10 and 11 and the statement of accumulated operating surplus (deficit) presented on page 6.

#### **Internal charges and transfers**

These financial statements reflect all the transactions of the various programs. Inter-programs operations are eliminated, except in Appendices A and B, in which internal charges and transfers are recorded as revenue and expenditure in the various departments.

#### **Accounting estimates**

The preparation of financial statements in accordance with the accounting standards requires management to make estimates and assumptions that affect the amounts recorded in the financial statements, notes to financial statements and appendices. These estimates are based on management's knowledge of current events and actions that the KRG may undertake in the future. Actual results may differ from these estimates.

#### **Appropriated surplus**

The appropriated surplus corresponds to the portion of the surplus which is reserved in virtue of agreements signed with governments and organizations.

**Kativik Regional Government**  
**Notes to Financial Statements**  
 December 31, 2022

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**2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Investments and loans receivable**

Upon initial measurement, loans receivable are measured at cost (which generally corresponds to the cash transferred), with the exception of loans receivable with significant concessionary terms. Valuation allowances are used to designate loans receivable at the lower of cost and net recoverable amount and, accordingly, reflect the collectability and risk of loss. The assessment is done on an individual loan basis or for a particular class of loans. Valuation allowances are determined using the best estimates available in light of past events and current conditions, and taking into account all circumstances known at the date of the preparation of the financial statements. If a loan is provided for in a valuation allowance, in part or in total, and recovery of the loan is subsequently assessed as likely, the valuation allowance for the loan may be reduced.

The disbursements of loans receivable through Makigiarutiit I and II (#77, #177 and #85), and Makigiarutiit III and IV (#88) are recognized as expenses in the statement of surplus (deficit) for the year. All capital repayments and interest collected during the year in relation with these loans are recognized as revenues in the statement of surplus (deficit) for the year. However, the investment in loans receivable is recorded at cost plus related accrued interest in the statement of financial position while an equivalent amount is recorded under the investment in long-term assets equity account. As at December 31, 2022, a provision for doubtful loans of \$1,084,203 (\$605,071 as at December 31, 2021), equivalent to 50% to 100% of loans in default, was recorded.

**Capital assets**

Capital assets are recorded at cost. When the cost of an asset was not available, the fair market value of this asset was used. The fair market value was based on the value of the asset as per the insurance list. Capital assets are amortized using the straight-line method and based on their estimated useful lives as follows:

	<u>Periods</u>
Buildings and houses	20 years
Telecommunication infrastructure	5 years
Heavy equipment	10 years
Vehicles	5 years
Equipment, and office and housing furniture	5 years
Construction equipment	5 years
Marine infrastructure	40 years

**Impairment**

When conditions indicate that a capital asset no longer contributes to the KRG's ability to provide goods and services, or that the value of future economic benefits associated with the capital asset is less than its net book value, the cost of the capital asset is reduced to reflect the decline in the asset's value. Any write-down of capital assets should be accounted for as an expenditure in the statement of surplus (deficit) for the year and no write-down may be subsequently reversed.

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2022

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**2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Capital projects of the Northern Villages**

The Northern Villages have enacted and decreed authorization to the KRG to coordinate for and on their behalf the achievement of capital projects approved by them. Therefore, the Northern Villages' capital expenditure in progress and the related balances available, held by the KRG on behalf of the Northern Villages, are accounted for in the KRG's books and presented in the financial statements of the Northern Villages. Upon completion of the project, the ownership title of the asset is transferred to the name of the related Northern Village and is recorded in the Northern Village's financial statements.

The capital projects of the Northern Villages are financed through the KRG. Therefore, the long-term debt presented in the KRG's financial statements also includes the financing of capital projects approved by the Northern Villages. The related portion not reimbursed at the end of the year is recorded as an amount to be recovered from the said Northern Villages for repaying the related long-term debt.

**Cash and cash equivalents**

Cash and cash equivalents consist of the cash and bank overdraft.

**Inventories**

Inventories are measured at the lower of cost and net realizable value. Cost is determined using the actual cost method plus estimated transportation.

**Revenue recognition**

Revenues from contributions are recognized in the financial statements in the year they are realized, based on authorizations and admissibility criteria.

Revenues from services rendered are recorded when the services rendered and the related amounts are due to the KRG.

**Term deposits**

Term deposits are recorded at cost.

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2022

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**3 - INVESTMENTS AND LOANS RECEIVABLE**

a) The investments and loans receivable are as follows:

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>Loans receivable and investments approved under Regional and Local Development departments</b>		
Makigiarutiit I and II (#77, #177 and #85) – loans receivable	<b>2,058,493</b>	2,494,081
Makigiarutiit I and II (#77, #177 and #85) – investments	<b>2,871,881</b>	2,879,059
Makigiarutiit III and IV (#88) – loans receivable	<b>6,067,281</b>	4,430,562
	<b>10,997,655</b>	9,803,702
Provision for doubtful loans	<b>(1,084,203)</b>	(605,071)
	<b>9,913,452</b>	9,198,631

The loans repayments to be recovered for the next years are detailed as follows:

	<u>\$</u>
2023	1,252,880
2024	860,499
2025	892,935
2026	640,441
2027	578,428
2028 and subsequent years	6,772,472
	<u>10,997,655</u>

All loans issued prior to January 1, 2022, for which the applicable repayment terms are not respected, have been classified under the 2028 and subsequent years.

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2022

**3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

b) The details of the investments and loans receivable are as follows:

	Principal	Accrued interest	Total
	\$	\$	\$
<b><u>Loans receivable</u></b>			
<b>Issued in 2001</b>			
Willie Cain – Lunch's Restaurant (\$28,302) (5 years – without interest)	62		62
<b>Issued in 2008</b>			
Fort Chimo Cooperative Association (\$215,000) (20 years – 3.5%)	80,006	238	80,244
Fort Chimo Cooperative Association – hotel expansion (\$250,000) (20 years – 3.5%)	69,784	207	69,991
<b>Issued in 2010</b>			
Dépanneur Newviq'vi Inc. (\$366,500) (15 years – 0.25%)	47,391	10	47,401
Les Magasins Tullik Inc. (\$386,500) (15 years – 0.25%)	49,688	11	49,699
Tasiujaq Cooperative Association (\$250,000) (15 years – 3%)	52,882	135	53,017
Ajapirvik Women's Shelter of Inukjuak (\$308,250) (15 years – 0.25%)	40,440	9	40,449
<b>Issued in 2011</b>			
Nayumivik Landholding Corporation (\$186,000) (14 years – 3.75%)	45,873	146	46,019
Great Whale Cooperative Association Kuujjuarapik (\$405,000) (15 years – 0.25%)	93,573	20	93,593
Quaqtaq Cooperative Association (\$370,000) (15 years – 0.25%)	87,535	19	87,554
Nayumivik Landholding Corporation (\$250,000) (14 years – 0.25%)	52,729	11	52,740
<b>Issued in 2012</b>			
Avataa Explorations & Logistics Inc. (\$421,426) (10 years – 1%)	211,534	180	211,714

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2022

**3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	Principal	Accrued interest	Total
	\$	\$	\$
<b>Loans receivable (Continued)</b>			
<b>Issued in 2013</b>			
Nunabec Inc. (\$30,182) (10 years – 4.5%)	3,711	14	3,725
Nunavik Enterprises (\$105,000) (10 years – 4.49%)	10,282	39	10,321
Hébergement Communautaire Uvatitut (\$205,000) (15 years – 3.75%)	90,245	287	90,532
Hébergement Communautaire Uvatitut (\$250,000) (15 years – 0.25%)	98,223	21	98,244
Pituvik Landholding Corporation of Inukjuak (\$500,000) (16 years – 1%)	200,062	335	200,397
Nunabec Inc. (\$197,718) (10 years – 1%)	23,503	20	23,523
Nunavik Enterprises (Kuujjuaq) (\$500,000) (10 years – 3%)	56,988	145	57,133
Auberge Kuujjuaq Inc. (\$250,000) (10 years – 4.49%)	35,336	135	35,471
<b>Issued in 2014</b>			
Auberge Kuujjuaq Inc. (\$500,000) (10 years – 3%)	71,106	181	71,287
Auberge Kuujjuaq Inc. (\$500,000) (10 years – 3%)	112,469	287	112,756
Auberge Kuujjuaq Inc. (\$420,000) (10 years – 3%)	57,272	146	57,418
<b>Issued in 2015</b>			
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	151,215	353	151,568
<b>Issued in 2016</b>			
Tivi Inc. (\$113,000) (10 years – 2.5%)	47,119	100	47,219
Nayumivik Landholding Corporation (\$500,000) (15 years – 2.75%)	149,579	349	149,928
<b>Issued in 2018</b>			
Annituvik Landholding Corporation (\$427,900) (15 years – 3.5%)	316,093	940	317,033
Qiniqtiq Landholding Corporation (\$500,000) (20 years – 2.75%)	190,761	878	191,639
Payne Bay Cooperative Association (\$500,000) (15 years – 2.75%)	373,209	869	374,078

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2022

**3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	Principal	Accrued interest	Total
	\$	\$	\$
<b><u>Loans receivable (Continued)</u></b>			
<b>Issued in 2019</b>			
Peter G. May (\$15,000) (5 years – 3.7%)	5,695	18	5,713
Pourvoirie Johnny and Billy Cain (\$20,900) (5 years – 3.75%)	17,142	1,565	18,707
<b>Issued in 2020</b>			
Société Kuujjuamiut Inc. (\$127,900) (5 years – 2.25%)	69,393	657	70,050
<b>Issued in 2021</b>			
Les Complexes Gadbois (\$670,000) (20 years – 3.25%)	640,639	5,262	645,901
Avataq Cultural Institute Inc. – Northern Delights Fine Inuit Herbal Tea (\$155,000) (7 years – 3.25%)	124,255	343	124,598
Nayumivik Landholding Corporation (\$1,000,000) (15 years – 3.75%)	929,278	2,960	932,238
Moorhouse Logistics and Expediting inc. (\$105,250) (6 years – 2.25%)	85,723	164	85,887
Holy Trinity Church (\$186,500) (20 years – 2.25%)	173,371	331	173,702
<b>Issued in 2022</b>			
Sakkuq Landholding Corporation (\$1,000,000) (15 years – 2.25%)	963,589	7,267	970,856
Tuvaaluk Landholding Corporation (\$1,000,000) (15 years – 2.25%)	964,562	1,843	966,405
Kayuk Enterprises inc. (\$90,000) (17 years – 4.5%)	88,005	336	88,341
Jeffrey Gordon (\$23,900) (7 years – 4.5%)	22,903	207	23,110
Ungava Polar Eco-Tours Inc. (\$29,500) (8 years – 3.5%)	28,052	83	28,135
	<u>6,931,277</u>	<u>27,121</u>	<u>6,958,398</u>
<b><u>Loans and investments in default</u></b>			
<b>Issued in 2005</b>			
Punnik Camp Ltd. – Kuujjuaq – Camp acquisition (\$173,000) (10 years – 5.75%)	153,474	182,409	335,883
<b>Issued in 2014</b>			
8523509 Canada Inc. (\$13,320) (1 year – 4.5%)	6,265	167	6,432
8523509 Canada Inc. (\$45,945) (7 years – 3%)	45,339	5,182	50,521
Ikumak Services Inc. (\$125,000) (15 years – 3%)	120,507	1,418	121,925
Arqivik Landholding Corporation – Iqaluppik Hotel (\$500,000) (15 years – 3%)	474,212	1,208	475,420



**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2022

**3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	Principal \$	Accrued interest \$	Total \$
<b><u>Loans and investments in default (Continued)</u></b>			
<b>Issued in 2015</b>			
8523509 Canada Inc. – Kuujjuaq sports lounge (\$35,000) (8 years – 5.5%)	34,549	9,871	44,420
<b>Issued in 2016</b>			
Angngutigiarvik Services Inc. (\$25,700) (5 years – 2.5%)	1,353	61	1,414
<b>Issued in 2018</b>			
Raymond Mickpegak (\$12,000) (4 years – 5.5%)	7,456	1,256	8,712
<b>Issued in 2019</b>			
Richard Moorhouse (\$50,000) (10 years – 3.75%)	49,981	5,901	55,882
<b>Issued in 2020</b>			
Bobby Cain (\$64,261) (5 years – 2.25%)	64,261	2,505	66,766
	<u>957,397</u>	<u>209,978</u>	<u>1,167,375</u>
<b><u>Investments</u></b>			
<b>Issued in 2013</b>			
Nunavik Cooperative Development Fund (\$2,500,000)			
Fort Chimo Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Aupaluk Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Payne Bay Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
George River Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Wakeham Bay Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Puvirnituk Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Akudlivik Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Great Whale River Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Tasiujaq Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Koartak Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Salluit Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571

**Kativik Regional Government**  
**Notes to Financial Statements**

December 31, 2022

**3 - INVESTMENTS AND LOANS RECEIVABLE (Continued)**

	<u>Principal</u>	<u>Accrued interest</u>	<u>Total</u>
	\$	\$	\$
<b><u>Investments (Continued)</u></b>			
<b>Issued in 2013 (Continued)</b>			
Ivujivik Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Inukjuak Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
Umiujaq Cooperative Association (\$178,571) (shares – 15 years)	178,571		178,571
<b>Issued in 2016</b>			
Avataa Explorations & Logistics Inc. (\$166,800) (preferred shares, December 31, 2025 – 5.5%)	166,800	25,088	191,888
<b>Issued in 2017</b>			
Tasiujaq Cooperative Association (\$180,000) (shares – 10 years)	180,000		180,000
	<u>2,846,794</u>	<u>25,088</u>	<u>2,871,882</u>
	10,735,468	262,187	10,997,655
Provision for doubtful loans	<u>(879,870)</u>	<u>(204,333)</u>	<u>(1,084,203)</u>
	<u><u>9,855,598</u></u>	<u><u>57,854</u></u>	<u><u>9,913,452</u></u>

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2022

**4 - CAPITAL ASSETS**

	<u>2022</u>			<u>2021</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
	\$	\$	\$	\$
Allavik building	13,081,832	11,733,549	1,348,283	1,648,541
Police stations	19,654,326	16,014,256	3,640,070	4,453,339
Other buildings and houses	46,744,948	31,049,860	15,695,088	17,943,151
Vehicles	11,775,116	9,249,751	2,525,365	1,794,218
Equipment and office furniture	3,480,643	3,359,524	121,119	50,608
Housing furniture	3,127,610	2,917,352	210,258	192,190
Telecommunication infrastructure	58,561,488	58,561,488		
Construction equipment	2,616,785	2,207,379	409,406	344,333
Vehicles – transport (Note 9 a))	1,982,114	1,678,259	303,855	172,331
Heavy equipment – transport (Note 9 a))	12,158,876	7,716,193	4,442,683	3,244,677
Marine infrastructure	46,577,450	13,973,235	32,604,215	33,768,651
	<u>219,761,188</u>	<u>158,460,846</u>	<u>61,300,342</u>	<u>63,612,039</u>
Water points and plans for Northern Villages	545,000	545,000		
Capital projects in progress (Appendix D)	266,270,157		266,270,157	184,875,992
	<u>486,576,345</u>	<u>159,005,846</u>	<u>327,570,499</u>	<u>248,488,031</u>

The amortization expense for the year ended December 31, 2022 amounted to \$6,303,273 (\$13,846,967 in 2021).

**Kativik Regional Government**  
**Notes to Financial Statements**  
December 31, 2022

**5 - INVESTING ACTIVITIES**

- a) The transfers to investing activities related to the acquisition of capital assets in 2022 are detailed as follows:

	Housing furniture and tools	Office furniture and equipment	Vehicles, immovable and major renovations	Total
	\$	\$	\$	\$
Administration (#12)		(13,412)	(152,652)	(166,064)
Capital Projects Management (#28)			(54,296)	(54,296)
NPS – Operations (#205 to #223)		(21,535)	(606,693)	(628,228)
Civil Security – Operations (#25)	(19,916)		(57,508)	(77,424)
Transports Québec Airports (#310, #311, #313 to #324)	(87,378)		(2,175,810)	(2,263,188)
Transport Canada Airport (#312)	(31,142)			(31,142)
Allavik Building (#17)		(12,052)		(12,052)
KRG Houses (#74)	(94,796)			(94,796)
KRG other Nunavik Buildings (#75)		(31,381)		(31,381)
Police Stations – Building Operations (#14 and #204)		(8,419)		(8,419)
Building maintenance (#27)	(43,815)		(179,220)	(223,035)
Uumajuit (#53)			(322,730)	(322,730)
Environment (#64)			(48,634)	(48,634)
Development of Parks in Nunavik (#56)	(8,426)			(8,426)
Pingualuit Park – Operations (#59)	(5,697)			(5,697)
Kuururjuaq Park – Operations (#63)	(9,157)			(9,157)
Tursujuq Park – Operations (#62)	(6,907)			(6,907)
	<u>(307,234)</u>	<u>(86,799)</u>	<u>(3,597,543)</u>	<u>(3,991,576)</u>

- b) The transfers to investing activities through investments in loans receivable are detailed as follows:

	<u>2022</u>	<u>2021</u>
	\$	\$
Makigiarutiit I and II (#77, #177 and #85) – loans and investments		186,500
Makigiarutiit III and IV (#88) – loans and investments	<u>2,143,400</u>	<u>1,783,200</u>
	<u>2,143,400</u>	<u>1,969,700</u>

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**6 - BANK OVERDRAFT**

The KRG has authorized lines of credit that bear interest at prime rate (6.45%; 2.45% as at December 31, 2021) and that are authorized by the Quebec Government. The lines of credit are renewable annually and are limited to a total of \$8,500,000 for the General Operations, \$12,000,000 for Isurruutiit Projects, \$5,000,000 for Tamaani Phase V, \$7,000,000 for Pivallutiit III, \$23,326,400 for the police stations construction, \$500,000 for Sustainable Employment Programs, \$500,000 for the Nunavik Police Service and \$10,000,000 for the Fire Safety Cover Plan projects.

Also, the KRG has entered into a credit agreement for foreign exchange contracts for an amount of \$15,000,000 for Tamaani Phase V. This facility was not used as at December 31, 2022.

**7 - DEFERRED REVENUES**

The deferred revenues are detailed as follows:

	<u>2022</u>	<u>2021</u>
	\$	\$
Québec emploi (Sustainable Employment)	<b>1,465,656</b>	1,037,819
Employment and Social Development Canada (Sustainable Employment)	<b>23,233,447</b>	15,054,217
Makivik Corporation (#78)		1,445,808
Ministère de la Sécurité publique (#205 to #223)	<b>3,911,625</b>	4,681,029
Ministère de la Sécurité publique (#201)	<b>59,720</b>	16,577
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs (#69)	<b>2,570,005</b>	2,570,005
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs (#58)	<b>1,866,651</b>	1,842,038
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs (#64)	<b>2,137,512</b>	5,024,798
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs (#55)	<b>12,900</b>	
Environment and Climate Change Canada (#54)		77,205
Secrétariat aux relations avec les Premières Nations et les Inuit (#88)	<b>1,787,145</b>	1,831,419
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (#86)	<b>25,000</b>	
Ministère des Transports et de la Mobilité durable (#310, #311, #313 to #324)	<b>400,000</b>	
Ministère de la Justice (#89)	<b>756,366</b>	483,817
Public Safety Canada (#205 to #223)		2,963,844
Transport Canada (#331)	<b>40,118</b>	452,204
Indigenous and Northern Affairs Canada (Sustainable Employment – Illiviq)		137,264
Indigenous and Northern Affairs Canada (#76)		137,688
Makivik Corporation (#51)		1,870,000
Other (#31)		36,346
	<b><u>38,266,145</u></b>	<b><u>39,662,078</u></b>

**Kativik Regional Government**  
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**8 - LONG-TERM DEBT**

a) The details of the long-term debt are as follows:

		<u>2022</u>	<u>2021</u>
		\$	\$
Bonds, eighty-fourth series, issued March 13, 2013, bearing interest from 1.5% to 3.2% and maturing as follows			
Bonds, renewable as at March 13, 2023	<u>6,850,000</u>	6,850,000	6,850,000
Bonds, eighty-fifth series, issued June 12, 2013, bearing interest from 1.4% to 3.2% and maturing as follows			
Bonds, renewable as at June 12, 2023	<u>2,696,000</u>	2,696,000	2,696,000
Bonds, eighty-sixth series, issued November 6, 2013, bearing interest from 1.55% to 3.75% and maturing as follows			
Bonds, renewable as at November 6, 2023	<u>3,936,000</u>	3,936,000	3,936,000
Bonds, eighty-seventh series, issued March 26, 2014, bearing interest from 1.5% to 3.55% and maturing as follows			
Bonds, renewable as at March 26, 2024	<u>3,385,000</u>	3,385,000	3,385,000
Bonds, eighty-eighth series, issued July 9, 2014, bearing interest from 1.3% to 3.25% and maturing as follows			
Bonds, renewable as at July 9, 2024	<u>3,724,000</u>	3,724,000	3,724,000
Bonds, ninetieth series, issued December 3, 2014, bearing interest from 1.4% to 3.25% and maturing as follows			
Bonds, renewable as at December 3, 2024	<u>2,224,000</u>	2,224,000	2,224,000
Bonds, ninety-third series, issued October 28, 2015, bearing interest from 1.4% to 3.25% and maturing as follows			
Bonds, renewable as at October 28, 2025	<u>1,920,000</u>	1,920,000	1,920,000
Loans with Fédération des caisses Desjardins du Québec, issued November 3, 2015, bearing interest at 2.97% and maturing as follows			
Loans, due November 3, 2023	260,221		
Loans, due November 3, 2024	267,948		
Loans, due November 3, 2025	<u>275,905</u>	804,074	1,056,790

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**8 - LONG-TERM DEBT (Continued)**

	<u>2022</u>	<u>2021</u>
	\$	\$
Bonds, ninety-sixth series, issued June 22, 2016, bearing interest from 1.2% to 2.55% and maturing as follows Bonds, renewable as at June 22, 2026	<u>2,550,000</u>	2,550,000
Bonds, ninety-ninth series, issued March 22, 2017, bearing interest from 1.2% to 2.85% and maturing as follows Bonds, renewable as at March 22, 2027	<u>2,646,000</u>	13,463,000
Bonds, hundred and second series, issued March 7, 2018, bearing interest from 1.85% to 2.55% and maturing as follows Bonds, due March 7, 2023	<u>1,704,000</u>	
Bonds, renewable as at March 7, 2023	<u>1,569,000</u>	4,930,000
Bonds, hundred and third series, issued June 6, 2018, bearing interest from 2% to 2.8% and maturing as follows Bonds, due June 6, 2023	<u>1,043,000</u>	
Bonds, renewable as at June 6, 2023	<u>2,606,000</u>	4,663,000
Loans with Fédération des caisses Desjardins du Québec, issued October 3, 2018, bearing interest at 3.75% and maturing as follows Loans, due October 3, 2023	<u>320,127</u>	
Loans, due October 3, 2024	<u>332,249</u>	
Loans, renewable as at October 3, 2028	<u>1,459,668</u>	2,420,491
Bonds, hundred and fifth series, issued November 1, 2018, bearing interest from 2.4% to 2.95% and maturing as follows Bonds, due November 1, 2023	<u>1,570,000</u>	
Bonds, renewable as at November 1, 2023	<u>2,078,000</u>	5,171,000
Bonds, hundred and sixth series, issued March 20, 2019, bearing interest from 2.05% to 2.9% and maturing as follows Bonds, due March 20, 2023	<u>2,138,000</u>	
Bonds, due March 20, 2024	<u>2,213,000</u>	
Bonds, renewable as at March 20, 2024	<u>4,749,000</u>	
Bonds, renewable as at March 20, 2029	<u>3,540,000</u>	14,706,000
	<b>12,640,000</b>	

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**8 - LONG-TERM DEBT (Continued)**

	<u>2022</u>	<u>2021</u>
	\$	\$
Bonds, hundred and seventh series, issued July 3, 2019, bearing interest from 1.9% to 2.5% and maturing as follows		
Bonds, due July 3, 2023	<b>2,031,000</b>	
Bonds, due July 3, 2024	<b>2,075,000</b>	
Bonds, renewable as at July 3, 2024	<b>7,125,000</b>	
Bonds, renewable as at July 3, 2029	<b>4,261,000</b>	
	<b>15,492,000</b>	17,480,000
Loans with Fédération des caisses Desjardins du Québec, issued September 30, 2019, bearing interest at 2.62% and maturing as follows		
Loans, due September 30, 2023	<b>202,728</b>	
Loans, due September 30, 2024	<b>202,725</b>	
	<b>405,453</b>	608,181
Bonds, hundred and ninth series, issued November 27, 2019, bearing interest from 2% to 2.15% and maturing as follows		
Bonds, due November 27, 2023	<b>2,648,000</b>	
Bonds, due November 27, 2024	<b>2,705,000</b>	
Bonds, renewable as at November 27, 2024	<b>9,487,000</b>	
	<b>14,840,000</b>	17,430,000
Bonds, hundred and tenth series, issued April 1, 2020, bearing interest from 1.7% to 2.2% and maturing as follows		
Bonds, due April 1, 2023	<b>898,000</b>	
Bonds, due April 1, 2024	<b>918,000</b>	
Bonds, due April 1, 2025	<b>939,000</b>	
Bonds, renewable as at April 1, 2025	<b>5,511,000</b>	
	<b>8,266,000</b>	9,143,000
Bonds, hundred and eleventh series, issued June 30, 2020, bearing interest from 0.9% to 1.25% and maturing as follows		
Bonds, due June 30, 2023	<b>1,280,000</b>	
Bonds, due June 30, 2024	<b>1,301,000</b>	
Bonds, due June 30, 2025	<b>1,322,000</b>	
Bonds, renewable as at June 30, 2025	<b>9,536,000</b>	
	<b>13,439,000</b>	14,699,000
Bonds, hundred and twelfth series, issued December 8, 2020, bearing interest from 0.7% to 1% and maturing as follows		
Bonds, due December 8, 2023	<b>950,000</b>	
Bonds, due December 8, 2024	<b>963,000</b>	
Bonds, due December 8, 2025	<b>977,000</b>	
Bonds, renewable as at December 8, 2025	<b>1,693,000</b>	
	<b>4,583,000</b>	5,520,000



**Kativik Regional Government**  
**Notes to Financial Statements**  
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**8 - LONG-TERM DEBT (Continued)**

	<u>2022</u>	<u>2021</u>
	\$	\$
Bonds, hundred and thirteenth series, issued March 10, 2021, bearing interest from 0.5% to 1.1% and maturing as follows		
Bonds, due March 10, 2023	2,198,000	
Bonds, due March 10, 2024	2,223,000	
Bonds, due March 10, 2025	2,249,000	
Bonds, due March 10, 2026	2,275,000	
Bonds, renewable as at March 10, 2026	<u>5,445,000</u>	16,563,000
Bonds, hundred and fourteenth series, issued May 31, 2021, bearing interest from 0.5% to 1.1% and maturing as follows		
Bonds, due May 31, 2023	1,157,000	
Bonds, due May 31, 2024	1,180,000	
Bonds, due May 31, 2025	1,203,000	
Bonds, due May 31, 2026	1,226,000	
Bonds, renewable as at May 31, 2026	<u>1,245,000</u>	7,146,000
Loans with Fédération des caisses Desjardins du Québec, issued August 31, 2021, bearing interest at 1.59% and maturing as follows		
Loans, due August 31, 2023	177,368	
Loans, due August 31, 2024	180,203	
Loans, due August 31, 2025	183,083	
Loans, due August 31, 2026	<u>185,966</u>	901,238
Bonds, hundred and sixteenth series, issued October 12, 2021, bearing interest from 0.65% to 1.4% and maturing as follows		
Bonds, due October 12, 2023	1,049,000	
Bonds, due October 12, 2024	1,067,000	
Bonds, due October 12, 2025	1,086,000	
Bonds, due October 12, 2026	1,105,000	
Bonds, renewable as at October 12, 2026	<u>4,800,000</u>	10,138,000
Bonds, hundred and seventeenth series, issued April 11, 2022, bearing interest from 2.25% to 3.5% and maturing as follows		
Bonds, due April 11, 2023	2,826,000	
Bonds, due April 11, 2024	2,902,000	
Bonds, due April 11, 2025	2,980,000	
Bonds, due April 11, 2026	3,061,000	
Bonds, due April 11, 2027	3,143,000	
Bonds, renewable as at April 11, 2027	4,137,000	
Bonds, renewable as at April 11, 2032	<u>6,716,000</u>	25,765,000

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**8 - LONG-TERM DEBT (Continued)**

	<u>2022</u>	<u>2021</u>
	\$	\$
Bonds, hundred and eighteenth series, issued November 28, 2022, bearing interest from 4.5% to 4.9% and maturing as follows		
Bonds, due November 28, 2023	<b>1,521,000</b>	
Bonds, due November 28, 2024	<b>1,600,000</b>	
Bonds, due November 28, 2025	<b>1,683,000</b>	
Bonds, due November 28, 2026	<b>1,770,000</b>	
Bonds, due November 28, 2027	<b>1,862,000</b>	
Bonds, renewable as at November 28, 2027	<b>6,896,000</b>	
Bonds, renewable as at November 28, 2032	<b>4,386,000</b>	
	<b>19,718,000</b>	
Loans reimbursed or renewed during the year		15,414,000
	<b>188,800,191</b>	<b>188,737,700</b>

b) The capital repayments and renewals for the next years are detailed as follows:

	<u>\$</u>
2023	43,708,444
2024	50,824,125
2025	31,557,988
2026	23,662,966
2027	18,684,000
2028 and subsequent years	20,362,668
	<b>188,800,191</b>

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**8 - LONG-TERM DEBT (Continued)**

c) The long-term contributions to be recovered for repaying the long-term debt are detailed as follows:

	<u>2022</u>	<u>2021</u>
	\$	\$
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Habitation	<b>159,996,000</b>	152,760,792
Contribution from Northern Villages financed by the Ministère de l'Éducation – sports facilities	<b>804,074</b>	1,056,791
Contribution from Northern Villages financed by the Secrétariat aux relations avec les Premières Nations et les Inuit – sports facilities	<b>3,244,117</b>	3,929,910
Contribution from Northern Villages financed by the Ministère de la Sécurité publique – Fire Safety Cover Plan	<b>1,353,400</b>	1,597,600
Contribution from the Ministère des Transports et de la Mobilité durable	<b>14,448,700</b>	18,591,700
Contribution from the Ministère de la Sécurité publique	<b>405,100</b>	741,000
Contribution from Northern Villages financed by the Ministère des Affaires municipales et de l'Habitation – Programme d'infrastructures Québec-Municipalités – sports facilities		225,600
Contribution from the Ministère des Affaires municipales et de l'Habitation		22,908
	<u><b>180,251,391</b></u>	<u>178,926,301</u>

**Kativik Regional Government**  
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**9 - TRANSPORT OPERATIONS**

- a) As per the Agreement concerning Block Funding for the Kativik Regional Government (hereafter "the Sivunirmut Agreement") between the Quebec Government and the KRG, the Ministère des Transports et de la Mobilité durable agreed to transfer all airport equipment for a cash consideration of \$1. The total value of those equipment, as per the Sivunirmut Agreement, is established at \$9,813,421. The equipment to be returned by the KRG at the end of the Sivunirmut Agreement must be of an equivalent value. In the event the total value of the equipment returned would be inferior to that sum, the KRG will have to compensate financially the Ministère des Transports et de la Mobilité durable for the amount of the difference. To that effect and in order to comply with its obligations, the KRG has appropriated an amount of \$6,643,752 to the financial reserves as at December 31, 2022.
- b) In accordance with the Transport Canada agreement, other assets on the premises (inventory and assets totalling \$125,000) are to be considered as consumable items and are to be replaced by the KRG within the authorized operation budget. At the expiration of the agreement, the KRG will be responsible to transfer to Transport Canada assets of an equivalent value or to reimburse the amount representing the value of the shortages.

**10 - COMMITMENTS REGARDING THE RESOURCE ENVELOPE FOR THE DEVELOPMENT OF INUIT COMMUNITIES**

**MAKIGIARUTIIT PROGRAM (Economic Development Projects)**

Loans approved and disbursed as well as capital repayments made during the year ended December 31, 2022 are recorded under Investments and loans receivable. However, certain loans approved during the year or during previous years were not disbursed yet at year-end.

The loans are detailed as follows:

	\$
<b>Makigiarutiit I and II (#77, #177 and #85) (a)</b>	
Kangirsuk Anglican Vestry	50,659
Qimutjuit Men Association of Kuujjuaraapik	300,000
Puvirnituq Coop Association – apartment for employees	500,000
	<u>850,659</u>
<b>Makigiarutiit III and IV (#88) (b)</b>	
Johnny and Billy Cain outfitters	20,000
Nunavik Rotors Inc. – construction of an 8-room staff	1,000,000
Puvirnituq Coop Association – store and warehouse	500,000
Salluit Coop construction of a corner store and ready-to-eat meals	500,000
Aupaluk new store construction plan 2019	500,000
YVP Pub & Grill	24,000
	<u>2,544,000</u>
	<u><u>3,394,659</u></u>

- (a) An equivalent amount totalling \$850,659 was set aside in the financial reserves for the financing of these loans and reimbursable contributions.

**Kativik Regional Government**  
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**10 - COMMITMENTS REGARDING THE RESOURCE ENVELOPE FOR THE  
 DEVELOPMENT OF INUIT COMMUNITIES (Continued)**

- (b) As at December 31, 2022, no financial reserve was set aside for the financing of these loans. However, the funding balance remaining in the agreement with the Secrétariat aux relations avec les Premières Nations et les Inuit for future loans amounted to \$14,381,340 with an accumulated surplus of \$2,735,475 as at December 31, 2022.

**PIVALLIUTIIT PROGRAM (Community Infrastructure Projects)**

**Pivallutiit II**

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 (14 x \$90,000) for management fees). The KRG decided, in 2010, to allocate the full amount of \$14,000,000 towards the project and to renounce to its management fees. As at December 31, 2016, funding applications totalling \$13,955,000 have been submitted by the Northern Villages under the program and approved by the KRG. As at December 31, 2022, a total of \$1,235,075 was disbursed by the KRG to 13 communities, leaving an amount of \$28,925 to be disbursed. An equivalent amount (\$28,925) is set aside in the financial reserves.

**Pivallutiit III**

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 for KRG management fees – Capital Projects Management (#28)). As at December 31, 2022, funding applications totalling \$11,980,000 have been submitted by the Northern Villages, Inuit non-profit organizations and some regional organizations under the program and approved by the KRG.

**Pivallutiit IV**

The total amount available under the Pivallutiit program is \$14,000,000 (\$12,740,000 for projects and \$1,260,000 for KRG management fees – Capital Projects Management (#28)). As at December 31, 2022, funding applications totalling \$8,375,000 have been submitted by the Northern Villages, Inuit non-profit organizations and some regional organizations under the program and approved by the KRG.

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**11 - SANARRUTIK AGREEMENT**

In April 2002, the Quebec Government (hereafter "Quebec"), the Makivik Corporation (hereafter "Makivik") and the KRG signed the Partnership Agreement on Economic and Community Development in Nunavik (hereafter "the Sanarrutik Agreement"). The purpose of the 25-year agreement was to establish a new nation-to-nation relationship and to propose a common vision for the economic and community development of Nunavik. More specifically, Quebec, Makivik and the KRG agreed to accelerate hydroelectric, mining and tourism development to share the benefits of the resulting economic growth, to favour economic spin-offs for Nunavik Inuit, to favour a greater autonomy for the KRG and more responsibility for the economic and community development of Nunavik Inuit, and finally to enhance public services and infrastructure. Some sections of the Sanarrutik Agreement are specific to Makivik, others to the KRG, and still others concern both Makivik and the KRG. Since April 2002, the Sanarrutik Agreement has been amended four times:

- In March 2003 regarding the implementation of block funding for the KRG and the Northern Villages, the construction of a community residential centre in Kangirsuk and the hiring of wildlife conservation officers;
- In November 2004 regarding the indexation of community and economic development project funding;
- In August 2006 regarding the creation of a fund to be used to prevent and combat crime, as well as to promote safe and healthy communities, in lieu of the Quebec commitment to construct and operate a detention facility in the region;
- In March 2008 regarding the hiring of wildlife conservation officers and wildlife protection assistants, as well as funding for wildlife and habitat research activities.

**Tourism (Section 2.4)**

To support the development of Nunavik's under-exploited tourism potential, Quebec undertook to fund studies conducted by the KRG for the development of national parks. Quebec also undertook to create the Parc national des Pingualuit further to Schedule 6 of Complementary Agreement No. 6 of The James Bay and Northern Quebec Agreement (hereafter "the JBNQA").

Since 2002, the following national parks have been created: Pingualuit (December 10, 2003), Kuururjuaq (May 21, 2009) and Tursujuq (July 18, 2013). Funding for the management and operation of these parks by the KRG is covered under the Sivunirmut Agreement. Funding for capital expenses in these parks incurred by the KRG is covered under a specific agreement for each park: Pingualuit (renewed twice; current period 2014-2018), Kuururjuaq (renewed once; current period 2013-2017) and Tursujuq (current period 2013-2017).

Regarding the Ulittaniujalik National Park project, all the steps leading to the creation of the park have been completed. Ulittaniujalik National Park has been created in 2017.

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**11 - SANARRUTIK AGREEMENT (Continued)**

A seven-year agreement was signed in 2020 with the Ministère des Forêts, de la Faune et des Parcs, consolidating the infrastructure work of all four parks, thus giving more latitude to the KRG to allocate financial resources based on requirements of the year.

Regarding the Baie-aux-Feuilles National Park project, research work was initiated in the study area in 2012. The status report was completed in 2015 but the issue concerning delimitation of proposed boundaries could create delays in the creation of the park.

**Community and Economic Development (Section 2.5)**

To fund community and economic development, Quebec committed to transfer to Makivik and the KRG jointly \$7 million in 2002, \$8 million in 2003, \$15 million in 2004, \$15 million plus applicable indexation in 2005 and \$15 million plus applicable indexation for each subsequent year of the Sanarrutik Agreement. Since 2005, this amount is indexed according to the consumer price index of Quebec and, gradually over a five-year period, to population growth in Nunavik according to Schedule C. This funding is provided without prejudice to and in addition to regular Quebec funding (operations and capital expenses) for similar purposes in Nunavik.

Pursuant to a memorandum of agreement, Makivik and the KRG distribute the funding for community and economic development. Makivik is responsible for allocating a third of the annual funding to Inuit organizations, and the balance is divided equally between Makivik and the KRG for allocation to community and economic development projects. In 2022, the KRG received \$9,301,668 (\$8,599,860 in 2021) from the Sanarrutik Agreement.

**Block Funding (Section 3)**

To simplify and ensure more efficient use of the public funds paid to the KRG and the Northern Villages as well as to contribute to a greater autonomy for these organizations, Quebec committed to consolidate the funding for the KRG and the Northern Villages under two distinct envelopes within the Sivunirmut Agreement. This funding is indexed annually according to population growth in Nunavik and the evolution of Quebec's capital-program expenditures. The agreement was signed by Quebec and the KRG on March 31, 2004; the agreement concerning the Block Funding of the Northern Villages was signed on June 27, 2005.

**Local Roads (Section 4.1)**

To improve the conditions of local roads, Quebec committed to provide up to \$35.5 million, excluding financing costs, and technical support for the paving of 90 km of roads, including community-airport access roads. Between 2002 and 2009, this work was carried out by the KRG in all the Northern Villages in close cooperation with each local municipality.

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**11 - SANARRUTIK AGREEMENT (Continued)**

**Marine Infrastructure (Section 4.2)**

To improve essential local marine infrastructure, Quebec committed to participate up to 50% of the cost of marine infrastructure construction work estimated at \$88 million. Between 2002 and 2011, this work was carried out by Makivik in all the Northern Villages. The additional funding required for the Kuujuaaraapik project was committed in 2010 by the governments of Canada and Quebec, as well as the Grand Council of the Crees of Quebec. On completion of the project in each Northern Village, ownership of the marine infrastructure has been transferred to the KRG by council resolution. Quebec committed to fund the daily maintenance costs, including major reparations subject to federal contribution, under conditions to be agreed upon between Canada and the parties. Over the years, some annual funding for basic maintenance costs was provided by Quebec. The commitment for permanent funding by Quebec and Canada has not yet been fulfilled.

**Police Services (Section 4.3)**

To improve police services in Nunavik and initiate the construction of new police stations, under the Sanarrutik Agreement, Quebec committed to disburse an additional amount of \$1.5 million, representing 48% of the total related costs. Quebec also agreed, at the renewal of the tripartite police-service agreement between Canada, Quebec and the KRG, to fund its share (48%) of the total cost of 54 police officers at a unit cost of \$148,800 as well as the construction of police stations. On March 31, 2004, the Ministère de la Sécurité publique, the Solicitor General of Canada and the KRG signed a five-year agreement concerning police services.

**Correctional Services (Section 4.4)**

Quebec committed to build and make operational, by no later than December 31, 2005, a 40-place detention facility in the general spirit of the "Report of the joint working group on sentence management in Nunavik" and to fund the operation costs. On December 31, 2005, Quebec had not fulfilled this commitment. On August 9, 2006, Quebec, Makivik and the KRG agreed to amend the Sanarrutik Agreement in order to make available to Makivik and the KRG a financial envelope of \$10 million beginning in the 2005-2006 financial year, and \$10 million plus applicable indexation for each subsequent year of the Sanarrutik Agreement, to prevent and combat crime, to promote safe and healthy communities by, among other things, implementing culturally appropriate measures to improve the social environment in Nunavik, and to provide assistance to crime victims and improve correctional activities for Inuit. Applicable indexation is calculated according to the same formula used to determine the funding for community and economic development (Section 2.5). Pursuant to a memorandum of understanding between Makivik and the KRG signed on May 23, 2007, Makivik is responsible for the management of this financial envelope, known as the Ungaluk Safer Communities program. In return for the creation of this financial envelope, for the duration of the Sanarrutik Agreement, Makivik has given a full and complete discharge to Quebec for its commitment under the JBNQA to build a detention facility in Nunavik.

Quebec also committed to build and make operational, by no later than April 1, 2004, a 14-place community residential centre ("the half-way house") in Kangirsuk and to fund the operation costs. The construction of the Makitautik Centre was completed in September 2004.



**Kativik Regional Government**  
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**11 - SANARRUTIK AGREEMENT (Continued)**

**Wildlife Management and Enforcement (Section 4.5)**

To improve wildlife management and enforcement, Quebec committed to hire and train six additional wildlife conservation officers for Nunavik no later than April 1, 2004, and to provide the KRG with \$600,000 annually to hire wildlife protection assistants trained by Quebec. The KRG was given the option to allocate all or part of the annual funding to Quebec for the hiring of additional wildlife conservation officers. At the end of 2007, Quebec had not completely fulfilled its initial Sanarrutik commitment.

Further to the fourth amendment to the Sanarrutik Agreement, signed on March 10, 2008 by Quebec, Makivik and the KRG, Quebec remains committed to employing six permanent, full-time Inuit wildlife protection officers in Nunavik. Moreover, Quebec agreed to pay the KRG under the Sivunirmut Agreement an additional \$200,000 for wildlife protection assistants, indexed according to Appendix D of the Sivunirmut Agreement as at January 1, 2008.

**Public Tenders (Section 4.6)**

To increase the number of Nunavik Inuit businesses bidding on and being awarded public contracts, subject to the provisions of the Agreement on Internal Trade or any similar agreements, Quebec committed to evaluate the possibility of modifying legislation in order to allow the KRG, the Kativik School Board, the Kativik Regional Development Council ("the Katutjiniq") and the Nunavik Regional Board of Health and Social Services to set up a process for awarding contracts for goods and services that will give priority to Nunavik Inuit businesses. This commitment has not yet been fulfilled.

**12 - ISURRUUTIIT PROGRAM**

**First and Second Capital Plan**

Two previous phases under the Isurruutiit program (1999-2008 and 2006-2010) had a combined resource envelope of \$110 million.

**Third Capital Plan (Isurruutiit III)**

On April 29, 2011, an agreement was signed with the Ministère des Affaires municipales et de l'Habitation and the Secrétariat aux relations avec les Premières Nations et les Inuit concerning the continued improvement of municipal infrastructure in the Northern Villages. Under the agreement, Quebec has committed \$82.3 million over an estimated five-year period. On September 27, 2013, an amendment was signed in order to increase the funding to \$100,998,800. As at December 31, 2022, total expenditures incurred by the KRG under the agreement were \$100,817,000, the total value of approved projects was \$100,998,800 and \$100,817,000 have been financed.

**Kativik Regional Government**  
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**12 - ISURRUUTIIT PROGRAM (Continued)**

**Fourth Capital Plan (Isurruutiit IV)**

On April 23, 2015, an agreement was signed with the Ministère des Affaires municipales et de l'Habitation and the Secrétariat aux relations avec les Premières Nations et les Inuit concerning the continued improvement of municipal infrastructure in the Northern Villages. Under the agreement, Quebec has committed \$100 million over an estimated five-year period. In 2021, an amendment was signed and an additional amount of \$20 million was committed. As at December 31, 2022, the total value of approved projects was \$120,000,000. The total expenditures incurred by the KRG under the agreement were \$110,369,725 (\$98,426,286 as at December 31, 2021), \$100,495,000 (\$76,993,000 as at December 31, 2021) have been financed through bonds and \$2 million have been disbursed by the Secrétariat aux relations avec les Premières Nations et les Inuit.

**13 - BLOCK FUNDING AGREEMENT**

The Sivunirmut Agreement between Quebec and the KRG entered into force on April 1, 2004 and is effective until December 31, 2027. Under the Sivunirmut Agreement, Quebec has undertaken to simplify and make more efficient the public funds paid to the KRG and to provide the KRG with a greater level of autonomy. For its part, the KRG has the responsibility to fulfil the objectives and execute the mandates contemplated in Appendix B of the agreement.

Since 2004, the Sivunirmut Agreement has been amended 13 times and now comprises 21 mandates. Moreover, the parties have agreed to revise Appendix B every five years to assess the pertinence of maintaining or modifying the established mandates, taking into account Quebec-Government orientations; a first revision was carried out in 2007. Specifically, in the event that Quebec modifies a law or regulation, implements a new program or decides to transfer to the KRG the management of a program, subject to the KRG's acceptance of the related responsibilities, terms and conditions, Appendix B and the attendant funding may be adjusted accordingly.

In 2022, the indexed amount of \$121,115,077 (\$96,953,960 in 2021) was paid by Quebec to the KRG under the Sivunirmut Agreement. The KRG is entirely responsible for any deficit incurred in the delivery of its mandates and, at the end of each year, may use any surplus according to the priorities it sets, provided they comply with the established mandates. The KRG may also create reserves with this funding under certain conditions and for specific purposes listed in the agreement. The funding provided under the Sivunirmut Agreement is not intended for any expenditure related to exceptional circumstances, which were not reasonably foreseeable at the time the agreement was entered into.

All amounts paid under the Sivunirmut Agreement are indexed according to a formula based on the growth of the population in Nunavik and the evolution of Quebec's per capita expenditures in programs pursuant to Appendix D.

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**14 - NET INVESTMENT IN LONG-TERM ASSETS**

	<u>2022</u>	<u>2021</u>
	\$	\$
Investment in capital assets	327,570,499	248,488,031
Investment in loans receivable	9,913,452	9,198,631
Investment in long-term debt	<u>(8,548,800)</u>	<u>(9,811,399)</u>
Net investment in long-term assets, end of year	<u><u>328,935,151</u></u>	<u><u>247,875,263</u></u>

The variation of the net investment in long-term assets is detailed as follows:

	<u>2022</u>	<u>2021</u>
	\$	\$
Balance, beginning of year	<u>247,875,263</u>	<u>190,555,768</u>
Additions		
Acquisition of capital assets	3,991,576	1,421,305
Increase in capital projects in progress	91,778,049	89,476,187
Acquisition of investments and loans receivable	2,143,400	1,969,700
Recovery (provision) for doubtful loans	(451,014)	274,721
Recovery (provision) for interest on loans receivable	(9,063)	27,039
Recovery (write-off) of doubtful loans	20,285	
Increase in long-term contributions to be recovered for repaying the long-term debt	1,325,090	(14,650,314)
Capital repayments of long-term debt	<u>45,420,509</u>	<u>50,626,553</u>
	<u>144,218,832</u>	<u>129,145,191</u>
Disposals		
Capital projects closed during the year	10,383,885	22,226,416
Amortization of capital assets	6,303,273	13,846,967
Capital repayments – loans receivable	988,786	1,004,075
Issuance of long-term debt	23,502,000	8,902,000
Refinancing of long-term debt	<u>21,981,000</u>	<u>25,846,238</u>
	<u>63,158,944</u>	<u>71,825,696</u>
Balance, end of year	<u><u>328,935,151</u></u>	<u><u>247,875,263</u></u>

**15 - NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS**

	<u>2022</u>	<u>2021</u>
	\$	\$
Contributions receivable	(5,108,456)	(7,492,171)
Accounts receivable	(1,996,073)	(972,942)
Other non-financial assets – prepaid expenses and inventories	(3,555,954)	(1,175,393)
Accounts payable and accrued liabilities	(12,288,279)	18,923,967
Deferred revenues	<u>(1,395,933)</u>	<u>4,013,090</u>
	<u><u>(24,344,695)</u></u>	<u><u>13,296,551</u></u>

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**16 - CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

The KRG has entered into contractual agreements with the Northern Villages in relation with the Economic and Community Development Fund (job creation) under the Sanarrutik Agreement. From those contractual agreements approved by the Council, during the 2022 financial year, and amounting to \$5,201,897, a balance of \$3,308,797 was recorded as payable as at December 31, 2022 and is detailed as follows:

	\$
Northern Village of Kangiqsualujjuaq	188,846
Northern Village of Kuujjuaq	404,891
Northern Village of Tasiujaq	82,384
Northern Village of Aupaluk	114,832
Northern Village of Kangirsuk	123,998
Northern Village of Quaqaq	97,122
Northern Village of Kangiqsujuaq	163,184
Northern Village of Salluit	600,327
Northern Village of Ivujivik	96,776
Northern Village of Akulivik	136,583
Northern Village of Puvirnituq	345,418
Northern Village of Inukjuak	700,547
Northern Village of Umiujaq	106,832
Northern Village of Kuujjuaraapik	147,057
	<u>3,308,797</u>

During the 2023 financial year, pursuant to the reception of the financial statements of the Northern Villages, the adjustment related to the actual amounts, payable or receivable, will be recognized.

**Kativik Regional Government**  
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**17 - FINANCIAL RESERVE – TREASURY**

The KRG has financed the construction, renovation and purchase of capital assets from its own monetary reserve (hereafter "the Treasury"). The balance of these internal loans as at December 31, 2022 is detailed as follows:

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>Issued in 2006</b>		
Police station projects (to be reimbursed by Police Stations – Building Operations (#14 and #204)), bearing interest at 5% and maturing in December 2026 (\$541,796)	<b>154,753</b>	188,896
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2026 (\$3,165,163)	<b>904,069</b>	1,103,532
<b>Issued in 2007</b>		
Warehouse (to be reimbursed by Warehouse (#73)), bearing interest at 5% and maturing in December 2027 (\$2,888,682)	<b>1,007,137</b>	1,180,404
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2027 (\$550,000)	<b>191,758</b>	224,747
<b>Issued in 2009</b>		
Housing construction (to be reimbursed by KRG Houses (#74)), bearing interest at 5% and maturing in December 2029 (\$4,374,301)	<b>2,037,207</b>	2,274,908
Courthouse renovations (to be reimbursed by Courthouse (#18)), bearing interest at 5% and maturing in December 2029 (\$357,724)	<b>166,600</b>	186,039
<b>Issued in 2013</b>		
Police stations in Kuujjuaq and Kuujjuaraapik (to be reimbursed by Police Stations – Building Operations (#14)), bearing interest at 5% and maturing in December 2033 (\$1,828,728)	<b>1,218,899</b>	1,300,610
	<b><u>5,680,423</u></b>	<b><u>6,459,136</u></b>

The reimbursements for the next years are detailed as follows:

	<u>\$</u>
2023	818,084
2024	859,446
2025	902,899
2026	948,549
2027	697,473
2028 and subsequent years	1,453,972
	<b><u>5,680,423</u></b>

**Kativik Regional Government**  
**Notes to Financial Statements**  
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**18 - CONTINGENCIES**

The KRG is involved in certain litigations. At the present time, it is impossible to determine the final amount that the KRG may have to pay regarding these litigations. The KRG believes that the total amount of the contingent obligations will not have a material and adverse effect on its financial position. However, a provision and a reserve totalling \$1,071,076 have been recorded as potential determinable liabilities in these financial statements. Any settlement resulting from the resolution of these contingencies will be accounted for as a charge or a credit to the statement of surplus (deficit) for the year of the financial year in which the settlement occurs.

# Kativik Regional Government

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Year ended December 31, 2022

	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
<b>BLOCK FUNDING</b>							
Block Funding (#100)	4		41,127,150	35,068,454			76,195,604
		–	41,127,150	35,068,454	–	–	76,195,604
<b>MUNICIPAL AFFAIRS</b>							
Elected Members and Officers (#10 and #11)	6						
Technical Assistance Program (#22, #24 and #26)	7						
Long-Term Debt Financing (#9)	8						
Land Use Master Plan (#29)	9						
		–	–	–	–	–	–
<b>GENERAL ADMINISTRATION</b>							
Administration (#12)	10			10,821,065	(10,821,065)		
Finance Services (#15)	11			(4,344,045)	4,344,045		
Legal Services (#20)	12			(1,022,882)	1,022,882		
Communications (#19)	13			(1,349,362)	1,349,362		
Human Resources (#48)	14			(2,773,154)	2,773,154		
Training Program (#47)	15	1,562,814		348,298		1,911,112	
Succession Management Plan (#148)	16						
Capital Projects Management (#28) Network and Internet Management (#13)	17	(1,561,117)		(547,544)		(2,108,661)	
	18			(1,744,542)	1,744,542		
		1,697	–	(612,166)	412,920	(197,549)	–
<b>PUBLIC SECURITY</b>							
NPS – Operations (#205 to #223)	19		5,997,741	6,863,641	(5,113,837)		7,747,545
NPS – Prison Guarding Services (#255 to #273)	21			(1,147,608)	1,147,608		
NPS – Transportation of Detained Persons (#295)	22			(2,222,555)	2,222,555		
NPS – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	23			(1,743,674)	1,743,674		
NPS – Crime Prevention (#201)	24						
Civil Security – Operations (#25)	25						
Search and Rescue Boat Maintenance (#296)	26						
Fire Fighter Training Program (#298)	27						
Nunavik Search and Rescue Initiative (#297)	28						
		–	5,997,741	1,749,804	–	–	7,747,545
<b>TRANSPORTATION</b>							
Transports Québec Airports (#310, #311, #313 to #324)	29						
Transport Canada Airport (#312)	31						
Marine Infrastructure Maintenance (#331)	33	(97,882)		97,882			
Usijiit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	34						
Regional Public Transit (#79)	35						
		(97,882)	–	97,882	–	–	–
<b>INUIT SUPPORT PROGRAM FOR HUNTING, FISHING AND TRAPPING ACTIVITIES</b>							
HSP – Administration Program (#50)	37		844,426	172,115			1,016,541
HSP – Regional Fund (#51)	38		2,028,656	549,070	286,950		2,864,676
HSP – Local Fund (#52)	40						
		–	2,873,082	721,185	286,950	–	3,881,217

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Year ended December 31, 2022

	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
<b>REGIONAL AND LOCAL DEVELOPMENT</b>							
Regional Development Fund – Administration (#71)	41			57,969	(57,969)		
Regional Development Fund – Projects (#72)	42						
Community Economic Development Organization (CEDO) (#76)	43			189,306	89,828		279,134
Makigiarutiit I and II (#77, #177 and #85)	44						
Makigiarutiit III and IV (#88)	45		2,276,066	529,409	(70,000)		2,735,475
Inuit Business and Tourism Contributions (#78)	47			232,309	(232,309)		
Elders Committee (#80)	48						
Improving Living Conditions of Seniors (#83)	49		389,334	236,534	(16,500)		609,368
Equity between Women and Men (#84)	50		154,671	(43,750)			110,921
Food Sector Development (#86)	51		462,016	166,471			628,487
Social Economy (#87)	52		367,320	65,259			432,579
Regions Support Fund (#172)	53						
Business Equity Fund (#175)	54		73,793				73,793
		–	3,723,200	1,433,507	(286,950)	–	4,869,757
<b>SUSTAINABLE EMPLOYMENT</b>							
Sustainable Employment – Federal Programs	55			2,755	(2,755)		
Sustainable Employment – Provincial Programs	56			(2,755)	2,755		
		–	–	–	–	–	–
<b>BUILDING AND HOUSING OPERATIONS</b>							
Allavik Building (#17)	57						
Housing Units (Bo-Plex Houses) (#70)	58	(79,237)		(11,913)		(91,150)	
Courthouse (#18)	59						
KRG Houses (#74)	60						
KRG other Nunavik Buildings (#75)	61						
Warehouse (#73)	62						
Police Stations – Building Operations (#14 and #204)	63						
Building Maintenance (#27)	64						
		(79,237)	–	(11,913)	–	(91,150)	–
<b>RECREATION</b>							
Recreation Coordination (#30)	65						
Cirqiniq (#34)	66						
Arctic Winter Games (#35)	67						
Local Recreation Coordinators Training (#31)	68						
		–	–	–	–	–	–
<b>CHILD CARE PROGRAMS</b>							
Child Care – Operations (#43)	69						
Special Projects and Transfers to Child Care Centres (#44)	70						
		–	–	–	–	–	–

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	Page	Unappropriated balance, beginning of year \$	Appropriated balance, beginning of year \$	Surplus (deficit) for the year for fiscal purposes \$	Internal transfers \$	Unappropriated balance, end of year \$	Appropriated balance, end of year \$
<b>RENEWABLE RESOURCES</b>							
Uumajuit (#53)	72						
Protected Areas – MDDEP (#54)	73		907,881	(115,299)			792,582
Integrated Regional Plan (#55)	74		391,124	(119,663)			271,461
Cleaning of Abandoned Mining Exploration Sites (#57)	75						
Climate Change (#61)	76		93,883	(91,415)			2,468
Environment (#64)	77						
Development of Parks in Nunavik (#56)	78						
Pingualuit Park – Operations (#59)	79						
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Tursujuq Park – Operations (#62)	83						
Tursujuq Park – Infrastructure (#67)	84						
Ulitianiujalik Park – Operations (#65)	85						
Ulitianiujalik Park – Infrastructure (#69)	86						
		-	1,392,888	(326,377)	-	-	1,066,511
<b>OTHER PROGRAMS</b>							
Tamaani Internet Service (#7)	87	5,205,714		4,907,911		10,113,625	
Sanarrutik Agreement (#16)	88		6,459,577	2,507,757			8,967,334
Sapummijit – Crime Victims Assistance Centre (#89)	90						
Community Reintegration Officer (#90)	91						
Nunivaat Statistics Program (#95)	92						
Off Highway Vehicles (#91)	93	(52,141)		68,359			16,218
Nunavik Cost of Living Reduction (#96)	94	(1,777,757)		1,645,135		(132,622)	
Treasury (#99)	95			412,920	(412,920)		
		3,375,816	6,459,577	9,542,082	(412,920)	9,981,003	8,983,552
		3,200,394	61,573,638	47,662,458	-	9,692,304	102,744,186

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Block Funding**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
	\$	\$	\$
<b>BLOCK FUNDING (#100)</b>			
Revenue			
Contributions			
Secrétariat aux relations avec les Premières Nations et les Inuit	121,115,077	121,115,077	96,953,960
	<u>121,115,077</u>	<u>121,115,077</u>	<u>96,953,960</u>
Expenditure			
Contributions to			
Elected Members and Officers (#10 and #11)	4,743,734	4,783,258	4,023,252
Technical Assistance Program (#22, #24 and #26)	3,925,551	3,286,239	3,172,162
Land Use Master Plan (#29)	2,561,752	1,810,012	1,573,956
NPS – Prison Guarding Services (#255 to #273)	255,000	255,000	255,000
Civil Security – Operations (#25)	3,250,857	3,080,595	2,405,828
Fire Fighter Training Program (#298)	700,255	414,693	309,851
Transports Québec Airports (#310, #311, #313 to #324)	24,456,502	24,168,572	20,035,959
Usijiit – Adapted Transportation of Handicapped Persons and Certain Basic Public Transit Services (#350)	1,232,712	1,232,712	1,196,854
Regional Public Transit (#79)	179,400	119,594	179,206
Regional Development Fund – Administration (#71)	116,669	104,129	262,813
Regional Development Fund – Projects (#72)	2,098,795	1,665,982	1,058,229
Sustainable Employment – Provincial Programs	7,997,229	5,169,240	4,761,096
Recreation Coordination (#30)	1,331,417	1,156,497	1,511,664
Cirqiniq (#34)	353,700	337,248	189,710
Arctic Winter Games (#35)	667,600	644,129	
Local Recreation Coordinators Training (#31)	185,903	27,983	
Child Care – Operations (#43)	1,842,269	1,096,656	975,335
Special Projects and Transfers to Child Care Centres (#44)	18,769,283	15,689,500	16,402,701
Uumajuit (#53)	2,402,727	1,924,592	1,001,839
Environment (#64)	3,186,802	2,056,855	1,489,474
Development of Parks in Nunavik (#56)	2,777,371	2,472,606	2,155,382
Pingualuit Park – Operations (#59)	1,803,810	1,516,182	1,336,358
Kuurrurjuaq Park – Operations (#63)	2,160,439	1,402,708	1,523,332
Tursujuq Park – Operations (#62)	1,824,356	1,475,909	1,324,594

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Block Funding**

Year ended December 31, 2022

	<b>2022</b>		2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b><i>BLOCK FUNDING (#100) (Continued)</i></b>			
Expenditure (Continued)			
Contributions to (Continued)			
Ulittaniujalik Park – Operations (#65)	399,327	309,294	291,759
Community Reintegration Officer (#90)	966,865	846,438	698,479
	<u>90,190,325</u>	<u>77,046,623</u>	68,134,833
Surplus (deficit) for the year	<u>30,924,752</u>	<u>44,068,454</u>	<u>28,819,127</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – information system	(1,000,000)	(1,000,000)	(1,000,000)
Financial reserves and reserved funds – Child Care Centres	(8,000,000)	(8,000,000)	(8,000,000)
	<u>(9,000,000)</u>	<u>(9,000,000)</u>	<u>(9,000,000)</u>
Surplus (deficit) for the year for fiscal purposes	21,924,752	35,068,454	19,819,127
Accumulated surplus (deficit), beginning of year	41,127,150	41,127,150	21,308,023
Accumulated surplus (deficit), end of year	<u>63,051,902</u>	<u>76,195,604</u>	<u>41,127,150</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Municipal Affairs**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>ELECTED MEMBERS AND OFFICERS (#10 AND #11)</i></b>			
Revenue			
Local sources			
Other			(900)
	-	-	(900)
Contributions			
Contribution from Block Funding (#100)	4,743,734	4,783,258	4,023,252
	<b>4,743,734</b>	<b>4,783,258</b>	4,023,252
	<b>4,743,734</b>	<b>4,783,258</b>	4,022,352
Expenditure			
Salaries and fringe benefits	2,827,059	2,838,933	2,669,898
Travel and accommodation	418,000	522,628	176,153
Contracts	53,000	49,561	60,062
Training costs	20,307	20,307	17,931
Telecommunications	91,783	86,629	81,165
Public relations	55,000	36,122	31,955
Office and equipment rental	28,100	22,807	15,346
Vehicle operation costs	34,000	15,919	6,607
Administrative charges	618,700	618,700	522,600
Rental charges	232,406	232,406	227,849
Housing charges	275,539	275,539	155,290
Administrative costs	83,276	57,143	51,320
Insurance	6,564	6,564	6,176
	<b>4,743,734</b>	<b>4,783,258</b>	4,022,352
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	-	-	-



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Municipal Affairs**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>TECHNICAL ASSISTANCE PROGRAM (#22, #24 AND #26)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	3,925,551	3,286,239	3,172,162
Training assistance subsidy	20,000		10,015
	<u>3,945,551</u>	<u>3,286,239</u>	<u>3,182,177</u>
Expenditure			
Salaries and fringe benefits	1,219,860	1,026,804	1,044,676
Travel and accommodation	525,800	578,700	515,882
Contracts	462,000	115,124	190,571
Training costs	249,838	115,278	15,473
Telecommunications	39,514	39,037	33,194
Administrative charges	497,400	497,400	445,400
Rental charges	43,505	43,505	42,652
Housing charges	123,759	123,759	169,395
Administrative costs	91,375	66,592	50,349
Purchase of materials	122,500	110,040	104,585
Shared maintenance expenses	360,000	360,000	360,000
Contributions to Northern Villages	210,000	210,000	210,000
	<u>3,945,551</u>	<u>3,286,239</u>	<u>3,182,177</u>
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year	-	-	-
Accumulated surplus (deficit), end of year	-	-	-

## Kativik Regional Government

### Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department Municipal Affairs

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>LONG-TERM DEBT FINANCING (#9)</b>			
Revenue			
Contributions			
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	521	521	1,017
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	3,385,074	3,385,074	3,519,257
Secrétariat aux relations avec les Premières Nations et les Inuit	116,145	116,145	144,864
Ministère de la Sécurité publique	52,786	52,786	61,325
Ministère de l'Éducation	31,382	31,382	91,665
Ministère des Transports et de la Mobilité durable	363,213	363,213	504,094
	<u>3,949,121</u>	<u>3,949,121</u>	<u>4,322,222</u>
Expenditure			
Financing costs			
	<u>3,949,121</u>	<u>3,949,121</u>	<u>4,322,222</u>
	<u>3,949,121</u>	<u>3,949,121</u>	<u>4,322,222</u>
Surplus (deficit) for the year	–	–	–
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(22,176,908)	(22,176,908)	(23,552,314)
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	16,492,392	16,492,392	15,681,360
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	22,908	22,908	22,240
Secrétariat aux relations avec les Premières Nations et les Inuit – long-term debt	685,792	685,792	1,081,886
Ministère de la Sécurité publique – long-term debt	580,100	580,100	650,700
Ministère de l'Éducation – long-term debt	252,716	252,716	2,144,328
Ministère des Transports et de la Mobilité durable – long-term debt	4,143,000	4,143,000	3,971,800
	–	–	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Municipal Affairs**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>LAND USE MASTER PLAN (#29)</b>			
Revenue			
Local sources			
Makivik Corporation	296,290	121,107	11,766
	<u>296,290</u>	<u>121,107</u>	<u>11,766</u>
Contributions			
Contribution from Block Funding (#100)	2,561,752	1,810,012	1,573,956
	<u>2,561,752</u>	<u>1,810,012</u>	<u>1,573,956</u>
	<u>2,858,042</u>	<u>1,931,119</u>	<u>1,585,722</u>
Expenditure			
Salaries and fringe benefits	852,283	734,911	736,470
Travel and accommodation	111,780	84,206	56,736
Contracts	1,130,000	450,133	290,004
Training costs	34,192	5,970	5,715
Telecommunications	33,764	33,764	18,391
Administrative charges	334,100	334,100	224,900
Rental charges	14,883	14,883	14,591
Housing charges	220,277	220,277	195,734
Administrative costs	126,763	52,875	43,181
	<u>2,858,042</u>	<u>1,931,119</u>	<u>1,585,722</u>
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year	-	-	-
Accumulated surplus (deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>

## Kativik Regional Government

### Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department

#### General Administration

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>ADMINISTRATION (#12)</b>			
Revenue			
Local sources			
Administrative charges	14,686,324	14,647,796	12,588,501
Office supplies and telecommunication charges	1,030,199	1,030,199	900,474
Other			2,364
	<u>15,716,523</u>	<u>15,677,995</u>	<u>13,491,339</u>
Expenditure			
Salaries and fringe benefits	2,907,059	2,389,216	2,211,612
Travel and accommodation	96,000	111,467	42,915
Contracts	223,000	287,008	230,217
Training costs	16,530	16,805	12,097
Telecommunications	145,616	153,818	138,496
Office and equipment rental	57,066	46,203	25,623
Vehicle operation costs	96,000	341,238	415,275
Rental charges	327,069	327,069	333,416
Housing charges	340,105	340,105	170,528
Administrative costs	216,811	436,496	368,124
Insurance	51,803	61,019	32,420
Purchase of materials	65,000	133,054	136,564
Contribution to Housing Units (Bo-Plex Houses) (#70)		47,368	26,836
	<u>4,542,059</u>	<u>4,690,866</u>	<u>4,144,123</u>
Surplus (deficit) for the year	<u>11,174,464</u>	<u>10,987,129</u>	<u>9,347,216</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – Acquisition of capital assets (Note 5 a))	(235,000)	(166,064)	
	<u>(235,000)</u>	<u>(166,064)</u>	–
Surplus (deficit) for the year for fiscal purposes	10,939,464	10,821,065	9,347,216
Internal transfers	(10,939,464)	(10,821,065)	(9,347,216)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**General Administration**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>FINANCE SERVICES (#15)</b>			
Revenue			
Local sources			
Other			600
	–	–	600
Expenditure			
Salaries and fringe benefits	2,465,626	2,344,769	2,011,453
Travel and accommodation	34,500	14,211	600
Contracts	1,134,000	1,042,467	657,096
Training costs	15,710	15,710	11,106
Telecommunications	130,552	130,586	127,915
Rental charges	330,292	330,292	323,815
Other rental charges	4,500	5,445	3,126
Housing charges	249,828	249,828	177,014
Doubtful accounts		40,240	255,051
Administrative costs	216,117	170,497	162,958
	<u>4,581,125</u>	<u>4,344,045</u>	<u>3,730,134</u>
Surplus (deficit) for the year for fiscal purposes	<b>(4,581,125)</b>	<b>(4,344,045)</b>	<b>(3,729,534)</b>
Internal transfers	<b>4,581,125</b>	<b>4,344,045</b>	<b>3,729,534</b>
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**General Administration**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>LEGAL SERVICES (#20)</b>			
Revenue			
Contributions			
Training assistance subsidy		2,351	10,842
	–	<u>2,351</u>	<u>10,842</u>
Expenditure			
Salaries and fringe benefits	306,294	253,386	356,240
Travel and accommodation	26,900	23,798	12,290
Contracts	735,500	439,913	107,220
Training costs	2,776	2,886	3,345
Telecommunications	21,358	21,214	20,627
Rental charges	91,589	91,589	89,793
Housing charges	155,666	155,666	158,311
Administrative costs	66,275	36,781	49,226
	<u>1,406,358</u>	<u>1,025,233</u>	<u>797,052</u>
Surplus (deficit) for the year for fiscal purposes	<b>(1,406,358)</b>	<b>(1,022,882)</b>	(786,210)
Internal transfers	1,406,358	1,022,882	786,210
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**General Administration**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>COMMUNICATIONS (#19)</b>			
Revenue	—	—	—
Expenditure	—	—	—
Salaries and fringe benefits	764,459	764,592	854,941
Travel and accommodation	43,000	17,284	29,086
Contracts	190,000	45,107	14,925
Translation costs	15,000	13,591	33,674
Training costs	9,911	4,911	6,805
Rental charges	56,098	56,098	54,998
Annual report	80,000	11,710	17,513
Telecommunications	50,016	42,612	26,509
Administrative costs	194,703	58,223	111,577
Public relations	50,000	25,058	25,285
Housing charges	310,176	310,176	310,580
	<u>1,763,363</u>	<u>1,349,362</u>	<u>1,485,893</u>
Surplus (deficit) for the year for fiscal purposes	<b>(1,763,363)</b>	<b>(1,349,362)</b>	<b>(1,485,893)</b>
Internal transfers	<b>1,763,363</b>	<b>1,349,362</b>	<b>1,485,893</b>
Accumulated surplus (deficit), beginning of year	—	—	—
Accumulated surplus (deficit), end of year	—	—	—

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**General Administration**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022</u> Actual	<u>2021</u> Actual
	\$	\$	\$
<b><i>HUMAN RESOURCES (#48)</i></b>			
Revenue			
Contributions			
Training assistance subsidy			46,637
	–	–	46,637
Expenditure			
Salaries and fringe benefits	1,145,284	1,097,436	840,636
Travel and accommodation	80,400	88,428	2,036
Contracts	1,150,500	573,015	315,208
Training costs	17,182	10,085	8,405
Rental charges	142,535	142,535	139,740
Housing charges	283,674	283,674	177,014
Telecommunications	32,512	30,713	29,569
Administrative costs	155,657	62,200	70,153
Advertising	55,000	29,714	54,176
Other settlement	450,000	455,354	50,720
	<u>3,512,744</u>	<u>2,773,154</u>	<u>1,687,657</u>
Surplus (deficit) for the year for fiscal purposes	<b>(3,512,744)</b>	<b>(2,773,154)</b>	(1,641,020)
Internal transfers	<b>3,512,744</b>	<b>2,773,154</b>	1,641,020
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**General Administration**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>TRAINING PROGRAM (#47)</i></b>			
Revenue			
Local sources			
Training charges	<b>403,703</b>	<b>403,403</b>	347,251
	<b>403,703</b>	<b>403,403</b>	347,251
Expenditure			
Travel and accommodation	<b>337,440</b>		2,044
Training costs	<b>309,804</b>	<b>55,105</b>	25,109
	<b>647,244</b>	<b>55,105</b>	27,153
Surplus (deficit) for the year	<b>(243,541)</b>	<b>348,298</b>	320,098
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(1,319,273)</b>		
	<b>(1,319,273)</b>	–	–
Surplus (deficit) for the year for fiscal purposes	<b>(1,562,814)</b>	<b>348,298</b>	320,098
Accumulated surplus (deficit), beginning of year	<b>1,562,814</b>	<b>1,562,814</b>	1,242,716
Accumulated surplus (deficit), end of year	–	<b>1,911,112</b>	1,562,814

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**General Administration**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>SUCCESSION MANAGEMENT PLAN (#148)</i></b>			
Revenue	—	—	—
Expenditure			
Travel and accommodation	77,000		
Translation costs	5,000		
Training costs	168,000		
	<b>250,000</b>	—	—
Surplus (deficit) for the year for fiscal purposes	<b>(250,000)</b>	—	—
Internal transfers	250,000		
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	—	—	—

## Kativik Regional Government

### Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department

#### General Administration

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>CAPITAL PROJECTS MANAGEMENT (#28)</b>			
Revenue			
Local sources			
Internal supervision and management fees	2,363,195	1,901,327	652,211
	<u>2,363,195</u>	<u>1,901,327</u>	<u>652,211</u>
Contributions			
Secrétariat aux relations avec les Premières Nations et les Inuit	252,000		252,000
	<u>252,000</u>	–	<u>252,000</u>
	<u>2,615,195</u>	<u>1,901,327</u>	<u>904,211</u>
Expenditure			
Salaries and fringe benefits	1,119,816	977,042	1,262,619
Travel and accommodation	100,000	134,649	94,089
Contracts	173,000	133,883	180,132
Training costs	11,701	6,796	7,783
Telecommunications	85,956	82,059	79,161
Vehicle operation costs	14,500	4,182	12,746
Administrative charges	392,300	392,300	162,000
Rental charges	140,818	140,818	138,056
Housing charges	262,307	262,307	317,041
Administrative costs	138,726	49,692	75,834
Insurance	9,947	9,947	13,733
Purchase of materials	174,000	200,900	122,134
	<u>2,623,071</u>	<u>2,394,575</u>	<u>2,465,328</u>
Surplus (deficit) for the year	<u>(7,876)</u>	<u>(493,248)</u>	<u>(1,561,117)</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(63,000)	(54,296)	
	<u>(63,000)</u>	<u>(54,296)</u>	–
Surplus (deficit) for the year for fiscal purposes	<u>(70,876)</u>	<u>(547,544)</u>	<u>(1,561,117)</u>
Internal transfers			
Accumulated surplus (deficit), beginning of year	<u>(1,561,117)</u>	<u>(1,561,117)</u>	
Accumulated surplus (deficit), end of year	<u>(1,631,993)</u>	<u>(2,108,661)</u>	<u>(1,561,117)</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**General Administration**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>NETWORK AND INTERNET MANAGEMENT (#13)</b>			
Revenue			
Local sources			
Network internal charges	541,358	540,314	499,014
	<u>541,358</u>	<u>540,314</u>	499,014
Expenditure			
Salaries and fringe benefits	1,390,563	931,600	951,319
Travel and accommodation	226,600	123,176	100,973
Contracts	175,000	6,562	12,901
Training costs	8,961	8,961	6,257
Telecommunications	100,028	85,245	74,902
Rental charges	128,224	128,224	125,710
Housing charges	234,286	234,286	277,755
Purchase of materials	282,000	186,979	297,266
Computer and equipment supplies	240,000	201,455	441,464
Licences	200,000	167,825	115,112
Administrative costs	184,104	210,543	104,572
	<u>3,169,766</u>	<u>2,284,856</u>	2,508,231
Surplus (deficit) for the year	<u>(2,628,408)</u>	<u>(1,744,542)</u>	(2,009,217)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	400,000		
Investing activities – contribution to capital projects	(400,000)		
	<u>–</u>	<u>–</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	<u>(2,628,408)</u>	<u>(1,744,542)</u>	(2,009,217)
Internal transfers	2,628,408	1,744,542	2,009,217
Accumulated surplus (deficit), beginning of year	<u>–</u>	<u>–</u>	<u>–</u>
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Public Security**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>NPS – OPERATIONS (#205 TO #223)</i></b>			
Revenue			
Local sources			
Other		(945)	945
	–	(945)	945
Contributions			
Public Safety Canada – tripartite	16,559,956	15,383,811	11,776,052
Ministère de la Sécurité publique – tripartite	15,286,112	14,200,440	10,870,201
Ministère de la Sécurité publique – bilateral		1,855,076	7,170,303
	<u>31,846,068</u>	<u>31,439,327</u>	<u>29,816,556</u>
	<u>31,846,068</u>	<u>31,438,382</u>	<u>29,817,501</u>
Expenditure			
Salaries and fringe benefits	14,673,422	11,887,039	11,924,299
Travel and accommodation	778,128	514,688	341,537
Contracts	505,764	439,261	569,843
Training costs	460,921	298,325	273,072
Telecommunications	270,258	388,670	822,278
Vehicle operation costs	1,563,830	780,403	481,711
Administrative charges	2,090,135	2,072,613	2,002,463
Rental charges	253,558	251,133	243,151
Rental charges – police stations	2,536,039	2,511,660	2,431,959
Housing charges	2,430,776	2,430,776	2,321,862
Office and equipment rental	33,532	27,074	28,912
Administrative costs	283,714	405,597	292,118
Insurance	51,753	106,656	106,534
Purchase of materials and prevention program	393,000	1,485,851	388,379
Search and rescue	3,937		104,857
Other settlement	5,796		
	<u>26,334,563</u>	<u>23,599,746</u>	<u>22,332,975</u>
Surplus (deficit) for the year	<u>5,511,505</u>	<u>7,838,636</u>	<u>7,484,526</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Public Security**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>NPS – OPERATIONS (#205 TO #223) (Continued)</i></b>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	<b>(489,118)</b>	<b>(628,228)</b>	(499,809)
Financial reserves and reserved funds	<b>(349,312)</b>	<b>(346,767)</b>	(336,670)
	<b>(838,430)</b>	<b>(974,995)</b>	(836,479)
Surplus (deficit) for the year for fiscal purposes	<b>4,673,075</b>	<b>6,863,641</b>	6,648,047
Internal transfers			
Internal transfers – NPS – Regional Support Services (Court Liaison, CRPQ and Nunavik Investigation Unit) (#206)	<b>(1,706,700)</b>	<b>(1,743,674)</b>	(1,732,340)
Internal transfers – NPS – Prison Guarding Services (#255 to #273)	<b>(797,385)</b>	<b>(1,147,608)</b>	(1,093,717)
Internal transfers – NPS – Transportation of Detained Persons (#295)	<b>(2,168,990)</b>	<b>(2,222,555)</b>	(1,734,925)
Accumulated surplus (deficit), beginning of year	<b>5,997,741</b>	<b>5,997,741</b>	3,910,676
Accumulated surplus (deficit), end of year	<b>5,997,741</b>	<b>7,747,545</b>	5,997,741

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Public Security**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>NPS – PRISON GUARDING SERVICES (#255 TO #273)</i></b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	255,000	255,000	255,000
	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>
Expenditure			
Salaries and fringe benefits	1,022,385	1,034,896	1,076,990
Prisoner meals and other		299,099	237,683
Administrative charges	30,000	30,000	30,000
Administrative costs		2,058	
Purchase of materials		36,555	4,044
	<u>1,052,385</u>	<u>1,402,608</u>	<u>1,348,717</u>
Surplus (deficit) for the year for fiscal purposes	<u>(797,385)</u>	<u>(1,147,608)</u>	<u>(1,093,717)</u>
Internal transfers – NPS – Operations (#205 to #223)	797,385	1,147,608	1,093,717
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u><u>–</u></u>	<u><u>–</u></u>	<u><u>–</u></u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Public Security**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>NPS – TRANSPORTATION OF DETAINED PERSONS (#295)</i></b>			
Revenue	—	—	—
Expenditure	—	—	—
Travel and accommodation	<b>2,168,990</b>	<b>2,222,555</b>	1,734,925
	<b>2,168,990</b>	<b>2,222,555</b>	1,734,925
Surplus (deficit) for the year for fiscal purposes	<b>(2,168,990)</b>	<b>(2,222,555)</b>	(1,734,925)
Internal transfers – NPS – Operations (#205 to #223)	<b>2,168,990</b>	<b>2,222,555</b>	1,734,925
Accumulated surplus (deficit), beginning of year	—	—	—
Accumulated surplus (deficit), end of year	—	—	—



**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Public Security**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b><i>NPS – REGIONAL SUPPORT SERVICES (COURT LIAISON, CRPQ AND NUNAVIK INVESTIGATION UNIT) (#206)</i></b>			
Revenue	–	–	–
Expenditure			
Salaries and fringe benefits	1,706,700	1,517,065	1,540,000
Training costs		3,003	4,412
Travel and accommodation		212,458	162,825
Purchase of materials		11,148	25,103
	<b>1,706,700</b>	<b>1,743,674</b>	1,732,340
Surplus (deficit) for the year for fiscal purposes	<b>(1,706,700)</b>	<b>(1,743,674)</b>	(1,732,340)
Internal transfers – NPS – Operations (#205 to #223)	<b>1,706,700</b>	<b>1,743,674</b>	1,732,340
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Public Security**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>NPS – CRIME PREVENTION (#201)</i></b>			
Revenue			
Local sources			
Other		<b>4,000</b>	6,800
	–	<b>4,000</b>	6,800
Contributions			
Sanarrutik Amendment (#3) – Ungaluk	<b>1,242,238</b>	<b>564,599</b>	755,195
Nunavik Regional Board of Health and Social			
Services	<b>167,786</b>	<b>140,421</b>	170,172
Ministère de la Sécurité publique	<b>214,500</b>	<b>151,908</b>	188,923
	<b>1,624,524</b>	<b>856,928</b>	1,114,290
	<b>1,624,524</b>	<b>860,928</b>	1,121,090
Expenditure			
Salaries and fringe benefits	<b>649,411</b>	<b>355,986</b>	513,016
Travel and accommodation	<b>105,000</b>	<b>27,497</b>	44,767
Contracts	<b>39,100</b>		45
Training costs	<b>47,000</b>	<b>22,963</b>	19,331
Purchase of materials	<b>465,778</b>	<b>154,546</b>	240,518
Administrative costs	<b>20,535</b>	<b>2,236</b>	11,550
Housing charges	<b>297,700</b>	<b>297,700</b>	291,863
	<b>1,624,524</b>	<b>860,928</b>	1,121,090
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Public Security**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>CIVIL SECURITY – OPERATIONS (#25)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	3,250,857	3,080,595	2,405,828
	<u>3,250,857</u>	<u>3,080,595</u>	<u>2,405,828</u>
Expenditure			
Salaries and fringe benefits	1,159,968	1,191,349	864,888
Travel and accommodation	190,720	165,641	48,629
Contracts	110,000	112,090	35,067
Training costs	12,431	11,177	13,416
Telecommunications	42,916	34,040	40,295
Administrative charges	424,000	424,000	344,800
Housing charges	131,141	131,141	161,751
Rental charges	71,454	71,454	70,042
Vehicle operation costs	5,500	6,268	
Administrative costs	148,719	47,002	40,763
Purchase of materials	68,000	24,744	24,076
Fire prevention week	40,000	13,257	6,213
Contributions to Northern Villages – fire prevention operations	771,008	771,008	755,888
	<u>3,175,857</u>	<u>3,003,171</u>	<u>2,405,828</u>
Surplus (deficit) for the year	<u>75,000</u>	<u>77,424</u>	<u>–</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(75,000)	(77,424)	
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Public Security**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>SEARCH AND RESCUE BOAT MAINTENANCE</b>			
<b>(#296)</b>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	<b>405,000</b>	<b>146,761</b>	139,872
Other	<b>30,000</b>	<b>30,000</b>	
	<b>435,000</b>	<b>176,761</b>	139,872
Expenditure			
Travel and accommodation			160
Boat preventive maintenance	<b>156,000</b>	<b>39,731</b>	90,472
Radar equipment	<b>126,000</b>		
Outboard motors	<b>70,000</b>	<b>65,175</b>	
Purchase of materials	<b>2,000</b>	<b>6,572</b>	270
Insurance	<b>81,000</b>	<b>65,283</b>	48,970
	<b>435,000</b>	<b>176,761</b>	139,872
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Public Security**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b><i>FIRE FIGHTER TRAINING PROGRAM (#298)</i></b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	700,255	414,693	309,851
Training assistance subsidy	82,000		
	782,255	414,693	309,851
Expenditure			
Salaries and fringe benefits	143,345	142,793	112,444
Travel and accommodation	42,000	28,927	11,499
Training costs	306,891	76,265	49,358
Contracts	112,000	20,514	1,790
Administrative charges	91,400	91,400	93,800
Housing charges	34,637	34,637	33,958
Purchase of materials	28,000	12,876	498
Administrative costs	23,982	7,281	6,504
	782,255	414,693	309,851
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Public Security**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>NUNAVIK SEARCH AND RESCUE INITIATIVE (#297)</i></b>			
Revenue			
Contributions			
Public Safety Canada	<b>215,689</b>	<b>64,533</b>	
	<b>215,689</b>	<b>64,533</b>	–
Expenditure			
Travel and accommodation	<b>53,000</b>	<b>40,202</b>	
Purchase of materials	<b>43,000</b>	<b>10,330</b>	
Telecommunications	<b>3,000</b>		
Contracts	<b>116,689</b>	<b>14,001</b>	
	<b>215,689</b>	<b>64,533</b>	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Transportation**

Year ended December 31, 2022

	<u>2022</u>		<u>2021</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b>TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324)</b>			
Revenue			
Local sources			
Service charges and other	5,000	17,450	32,844
	<u>5,000</u>	<u>17,450</u>	<u>32,844</u>
Contributions			
Contribution from Block Funding (#100)	24,456,502	24,168,572	20,035,959
Training assistance subsidy	106,000		74,005
	<u>24,562,502</u>	<u>24,168,572</u>	<u>20,109,964</u>
	<u>24,567,502</u>	<u>24,186,022</u>	<u>20,142,808</u>
Expenditure			
Salaries and fringe benefits	10,729,665	11,084,826	9,645,471
Travel and accommodation	1,270,000	1,114,644	834,938
Contracts	1,007,000	491,301	610,562
Training costs	360,934	305,921	251,498
Telecommunications	294,898	315,067	228,126
Administrative charges	3,190,000	3,190,000	2,649,800
Rental charges	73,317	73,317	64,426
Housing charges	487,967	487,967	438,717
Purchase of materials	489,000	223,010	273,287
Shared maintenance expenses	600,000	600,000	600,000
Heating oil	1,007,000	1,206,592	850,154
Electricity	165,000	159,623	137,256
Insurance	396,948	421,239	401,972
Vehicle operation costs	1,150,500	1,240,793	932,576
Administrative costs	1,079,273	1,008,534	958,399
	<u>22,301,502</u>	<u>21,922,834</u>	<u>18,877,182</u>
Surplus (deficit) for the year	<u>2,266,000</u>	<u>2,263,188</u>	<u>1,265,626</u>

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Transportation**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>TRANSPORTS QUÉBEC AIRPORTS (#310, #311, #313 TO #324) (Continued)</b>			
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds			(541,000)
Investing activities – acquisition of capital assets (Note 5 a))	(166,000)	(302,399)	(30,120)
Investing activities – vehicles and heavy equipment (Note 5 a))	<u>(2,100,000)</u>	<u>(1,960,789)</u>	<u>(694,506)</u>
	<u>(2,266,000)</u>	<u>(2,263,188)</u>	<u>(1,265,626)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>



## Kativik Regional Government

### Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department

#### Transportation

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>TRANSPORT CANADA AIRPORT (#312)</b>			
Revenue			
Local sources			
Landing fees	849,000	875,464	844,445
Airport terminal building fees	596,000	904,991	578,245
Rental and service charges	34,729	28,464	35,964
Housing charges	343,168	343,168	384,504
Employees rental	40,000	50,185	41,119
Land leases	133,244	96,751	137,775
Concessions	23,300		5,700
Other	30,192		18,588
	<u>2,049,633</u>	<u>2,299,023</u>	<u>2,046,340</u>
Contributions			
Transport Canada – operations	1,392,459	1,229,426	627,986
Training assistance subsidy	7,400		
	<u>1,399,859</u>	<u>1,229,426</u>	<u>627,986</u>
	<u>3,449,492</u>	<u>3,528,449</u>	<u>2,674,326</u>
Expenditure			
Salaries and fringe benefits	1,214,333	1,141,086	951,711
Travel and accommodation	81,300	100,582	86,451
Contracts	153,562	128,857	71,579
Airport security services	147,738	147,738	152,327
Training costs	20,064	17,619	12,443
Telecommunications	52,093	47,749	40,452
Administrative charges	126,587	126,587	115,874
Rental charges	38,467	38,467	37,713
Housing charges	151,780	151,780	189,248
Purchase of materials	45,500	39,839	40,356
Heating oil	317,000	426,486	195,361
Electricity	44,000	27,211	46,655
Municipal services	164,000	241,841	
Shared maintenance expenses	140,000	140,000	140,000
Insurance	21,708	23,450	23,227
Vehicle operation costs	220,000	261,021	182,806
Administrative costs	476,360	436,994	388,123
	<u>3,414,492</u>	<u>3,497,307</u>	<u>2,674,326</u>
Surplus (deficit) for the year	<u>35,000</u>	<u>31,142</u>	<u>–</u>

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Transportation**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>TRANSPORT CANADA AIRPORT (#312)</i></b>			
<b><i>(Continued)</i></b>			
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	<b>(35,000)</b>	<b>(31,142)</b>	–
	<b>(35,000)</b>	<b>(31,142)</b>	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Transportation**

Year ended December 31, 2022

	<u>2022</u>		<u>2021</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b>MARINE INFRASTRUCTURE MAINTENANCE</b>			
<b>(#331)</b>			
Revenue			
Contributions			
Transport Canada	<b>538,000</b>	<b>97,882</b>	
	<b>538,000</b>	<b>97,882</b>	–
Expenditure			
Travel and accommodation	<b>18,500</b>		
Contracts	<b>21,618</b>		68,941
Contributions to Northern Villages – marine infrastructure maintenance	<b>400,000</b>		
	<b>440,118</b>	–	68,941
Surplus (deficit) for the year for fiscal purposes	<b>97,882</b>	<b>97,882</b>	(68,941)
Accumulated surplus (deficit), beginning of year	<b>(97,882)</b>	<b>(97,882)</b>	(28,941)
Accumulated surplus (deficit), end of year	–	–	(97,882)

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Transportation**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>USIJIT – ADAPTED TRANSPORTATION OF HANDICAPPED PERSONS AND CERTAIN BASIC PUBLIC TRANSIT SERVICES (#350)</i></b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	1,232,712	1,232,712	1,196,854
	<u>1,232,712</u>	<u>1,232,712</u>	<u>1,196,854</u>
Expenditure			
Northern Village of Kangiqsualujuaq	81,151	81,151	78,584
Northern Village of Kuujuaq	150,863	150,863	148,334
Northern Village of Tasiujaq	40,225	40,225	40,254
Northern Village of Aupaluk	37,009	37,009	36,552
Northern Village of Kangirsuk	71,691	71,691	71,182
Northern Village of Quaqaq	54,063	54,063	53,278
Northern Village of Kangiqsujuaq	60,491	60,491	59,638
Northern Village of Salluit	108,442	108,442	102,932
Northern Village of Ivujivik	49,700	49,700	48,370
Northern Village of Akulivik	68,460	68,460	66,000
Northern Village of Puvirnituaq	151,093	151,093	143,924
Northern Village of Inukjuak	140,853	140,853	136,794
Northern Village of Umiujaq	46,668	46,668	44,640
Northern Village of Kuujuaaraapik	91,403	91,403	88,072
Administrative charges	80,600	80,600	78,300
	<u>1,232,712</u>	<u>1,232,712</u>	<u>1,196,854</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

## Kativik Regional Government

### Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department

#### Transportation

Year ended December 31, 2022

	2022		2021
	Budget	Actual	Actual
	\$	\$	\$
<b>REGIONAL PUBLIC TRANSIT (#79)</b>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	50,000	50,000	50,000
	50,000	50,000	50,000
Contributions			
Ministère des Transports et de la Mobilité durable	340,000	400,000	340,000
Contribution from Block Funding (#100)	179,400	119,594	179,206
	519,400	519,594	519,206
	569,400	569,594	569,206
Expenditure			
Contracts	6,001	6,195	5,906
Administrative charges	23,400	23,400	23,301
Contribution to Northern Villages – operations – Kangiqsualujuaq	30,766	30,766	30,766
Contribution to Northern Villages – operations – Kuujuaq	106,090	106,090	106,090
Contribution to Northern Villages – operations – Tasiujaq	14,145	14,145	14,145
Contribution to Northern Villages – operations – Aupaluk	14,145	14,145	14,145
Contribution to Northern Villages – operations – Kangirsuk	31,827	31,827	31,827
Contribution to Northern Villages – operations – Quaqaq	21,218	21,218	21,218
Contribution to Northern Villages – operations – Kangiqsujuaq	33,595	33,595	33,595
Contribution to Northern Villages – operations – Salluit	60,118	60,118	60,118
Contribution to Northern Villages – operations – Ivujivik	21,218	21,218	21,218
Contribution to Northern Villages – operations – Akulivik	21,218	21,218	21,218
Contribution to Northern Villages – operations – Puvirnituaq	67,191	67,191	67,191
Contribution to Northern Villages – operations – Inukjuak	67,191	67,191	67,191

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Transportation**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>REGIONAL PUBLIC TRANSIT (#79) (Continued)</i></b>			
Expenditure (Continued)			
Contribution to Northern Villages – operations – Umiujaq	17,682	17,682	17,682
Contribution to Northern Villages – operations – Kuujjuaraapik	33,595	33,595	33,595
	<u>569,400</u>	<u>569,594</u>	<u>569,206</u>
Surplus (deficit) for the year	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Inuit Support Program for Hunting, Fishing and Trapping Activities**

Year ended December 31, 2022

	<b>2022</b>		2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b><i>HSP – ADMINISTRATION PROGRAM (#50)</i></b>			
Revenue			
Contributions			
Ministère des Ressources naturelles et des Forêts	1,256,146	1,256,146	1,214,550
	<u>1,256,146</u>	<u>1,256,146</u>	<u>1,214,550</u>
Expenditure			
Salaries and fringe benefits	521,792	385,065	442,617
Travel and accommodation	92,000	39,641	8,816
Contracts	159,000	149,435	141,221
Training costs	3,970	1,970	1,568
Telecommunications	31,776	28,552	27,270
Administrative charges	100,000	100,000	100,000
Rental charges	37,780	37,780	37,040
Office and equipment rental	13,400	10,450	432
Warehouse rental charges	8,380	8,380	8,211
Other administrative charges	300,000	300,000	300,000
Administrative costs	44,187	22,758	23,440
	<u>1,312,285</u>	<u>1,084,031</u>	<u>1,090,615</u>
	<u>(56,139)</u>	<u>172,115</u>	<u>123,935</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(788,287)		
	<u>(788,287)</u>	–	–
Surplus (deficit) for the year for fiscal purposes	<u>(844,426)</u>	<u>172,115</u>	<u>123,935</u>
Internal transfers			
Accumulated surplus (deficit), beginning of year	<u>844,426</u>	<u>844,426</u>	<u>720,491</u>
Accumulated surplus (deficit), end of year	<u>–</u>	<u>1,016,541</u>	<u>844,426</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Inuit Support Program for Hunting, Fishing and Trapping Activities**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>HSP – REGIONAL FUND (#51)</i></b>			
Revenue			
Local sources			
Makivik Corporation – fur, Inuit clothing, fuel initiatives and harvesting activities	3,070,000	2,972,714	1,327,468
Contribution from Makigiarutiit I and II (#77, #177 and #85) – freezer	53,050	53,050	50,000
Other	1,291,000	1,155,112	1,271,178
	<u>4,414,050</u>	<u>4,180,876</u>	<u>2,648,646</u>
Contributions			
Ministère des Ressources naturelles et des Forêts	1,256,146	1,256,146	1,214,568
Training assistance subsidy			6,392
	<u>1,256,146</u>	<u>1,256,146</u>	<u>1,220,960</u>
	<u>5,670,196</u>	<u>5,437,022</u>	<u>3,869,606</u>
Expenditure			
Fur, Inuit clothing, fuel initiatives and harvesting activities			
Fur	400,000	305,013	328,376
Inuit clothing	610,000	465,911	501,002
Fuel – access assistance	340,000	307,870	273,336
Support for harvesting activities	1,870,000	1,870,000	225,000
	<u>3,220,000</u>	<u>2,948,794</u>	<u>1,327,714</u>
Other activities			
Administrative costs	2,000	987	589
Access to remote areas	130,000	84,156	30,873
Search and rescue	75,000		
Insurance	100,000	90,561	59,405
Inulirtait and Qulittak	300,000	173,451	225,842
Firearms and scuba diving training	30,000	976	4,171
Equipment	210,000	44,835	42,957
Youth and elders participation	30,000		
Country food inspection and processing facilities	50,000		20,740
Vehicle program	214,000	21,758	78,350
Freezer maintenance	100,000		



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Inuit Support Program for Hunting, Fishing and Trapping Activities**  
Year ended December 31, 2022

	<b>2022</b>		2021
	Budget	Actual	Actual
	\$	\$	\$
<b><i>HSP – REGIONAL FUND (#51) (Continued)</i></b>			
Other activities (Continued)			
Freezer project		<b>20,669</b>	863,194
Project management			10,000
Fur projects	<b>10,000</b>	<b>1,263</b>	(232)
Boat maintenance	<b>100,000</b>	<b>58,775</b>	4,231
Boat project	<b>1,600,000</b>	<b>1,096,627</b>	793,338
Nunavik sewing project	<b>340,000</b>	<b>340,000</b>	522,500
Safety training	<b>617,000</b>	<b>5,100</b>	27,593
	<b>3,908,000</b>	<b>1,939,158</b>	2,683,551
	<b>7,128,000</b>	<b>4,887,952</b>	4,011,265
Surplus (deficit) for the year	<b>(1,457,804)</b>	<b>549,070</b>	(141,659)
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(857,802)</b>		
	<b>(857,802)</b>	–	–
Surplus (deficit) for the year for fiscal purposes	<b>(2,315,606)</b>	<b>549,070</b>	(141,659)
Internal transfers	<b>286,950</b>	<b>286,950</b>	592,500
Accumulated surplus (deficit), beginning of year	<b>2,028,656</b>	<b>2,028,656</b>	1,577,815
Accumulated surplus (deficit), end of year	–	<b>2,864,676</b>	2,028,656

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Inuit Support Program for Hunting, Fishing and Trapping Activities**

Year ended December 31, 2022

	<b>2022</b>		2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b><i>HSP – LOCAL FUND (#52)</i></b>			
Revenue			
Contributions			
Ministère des Ressources naturelles et des			
Forêts	<b>7,118,160</b>	<b>7,118,159</b>	6,882,399
	<b>7,118,160</b>	<b>7,118,159</b>	6,882,399
Expenditure			
Inuit Support Program of Kangiqsualujjuaq	<b>505,804</b>	<b>505,804</b>	489,074
Inuit Support Program of Kuujjuaq	<b>1,029,799</b>	<b>1,029,798</b>	998,626
Inuit Support Program of Tasiujaq	<b>247,592</b>	<b>247,592</b>	236,743
Inuit Support Program of Aupaluk	<b>187,034</b>	<b>187,034</b>	181,304
Inuit Support Program of Kangirsuk	<b>348,522</b>	<b>348,522</b>	339,061
Inuit Support Program of Quaqaq	<b>283,338</b>	<b>283,338</b>	273,023
Inuit Support Program of Kangiqsujuaq	<b>443,564</b>	<b>443,564</b>	425,074
Inuit Support Program of Salluit	<b>775,792</b>	<b>775,792</b>	750,372
Inuit Support Program of Ivujivik	<b>282,497</b>	<b>282,497</b>	275,062
Inuit Support Program of Akulivik	<b>388,473</b>	<b>388,473</b>	379,826
Inuit Support Program of Puvirnituk	<b>885,553</b>	<b>885,553</b>	854,321
Inuit Support Program of Inukjuak	<b>897,328</b>	<b>897,328</b>	864,512
Inuit Support Program of Umiujaq	<b>306,888</b>	<b>306,888</b>	295,851
Inuit Support Program of Kuujjuaraapik	<b>404,454</b>	<b>404,454</b>	389,201
Inuit Support Program of Chisasibi	<b>131,522</b>	<b>131,522</b>	130,349
	<b>7,118,160</b>	<b>7,118,159</b>	6,882,399
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>REGIONAL DEVELOPMENT FUND –</b>			
<b>ADMINISTRATION (#71)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	116,669	104,129	262,813
	<u>116,669</u>	<u>104,129</u>	<u>262,813</u>
Expenditure			
Travel and accommodation	7,500	4,004	6,587
Contracts	25,000	22,808	
Administrative charges	15,200	15,200	65,100
Translation costs	3,000	1,583	3,208
Telecommunications	3,000	2,528	2,420
Administrative costs	5,000	37	
	<u>58,700</u>	<u>46,160</u>	<u>77,315</u>
Surplus (deficit) for the year for fiscal purposes	57,969	57,969	185,498
Internal transfers	(57,969)	(57,969)	(185,498)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<u>2022</u>		<u>2021</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b>REGIONAL DEVELOPMENT FUND – PROJECTS (#72)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>2,098,795</b>	<b>1,665,982</b>	1,058,229
	<b>2,098,795</b>	<b>1,665,982</b>	1,058,229
Expenditure			
Administrative charges	<b>273,756</b>	<b>273,756</b>	160,840
Contracts		<b>35,000</b>	
Enterprises support measures	<b>185,000</b>	<b>37,001</b>	21,060
Travel and accommodation	<b>18,000</b>		
Contribution to Elders Committee (#80)	<b>214,653</b>	<b>118,800</b>	102,396
Contribution to Improving Living Conditions of Seniors (#83)	<b>100,000</b>	<b>100,000</b>	100,000
Contribution to Equity between Women and Men (#84)			70,000
Contribution to Food Sector Development (#86)	<b>93,750</b>	<b>93,750</b>	
Contribution to Social Economy (#87)	<b>75,000</b>	<b>75,000</b>	
Contribution to Regions Support Fund (#172)	<b>203,636</b>	<b>184,605</b>	164,847
Contribution to Arctic Winter Games (#35)	<b>60,000</b>	<b>60,000</b>	13,346
Contribution to Regional Public Transit (#79)	<b>50,000</b>	<b>50,000</b>	50,000
Contributions	<b>825,000</b>		
Avataq Cultural Institute Inc. – Arts secretariat		<b>125,000</b>	1,324
Makivik – Ivakkak dog race		<b>30,000</b>	30,000
Support for local elders coordinators		<b>166,945</b>	
Avataq – Arts grant program		<b>164,000</b>	
FCNQ – digital products labels		<b>100,000</b>	
Crenuk studio		<b>7,000</b>	
Northern Village of Kuujjuaraapik – FM replacement feasibility		<b>25,000</b>	
Makivik – Nunavik Night (2023 Northern Lights and Trade Show)		<b>7,500</b>	
Nunawild Inc. – expansion		<b>17,625</b>	
Previous years' contribution (cancellation)		<b>(5,000)</b>	344,416
	<b>2,098,795</b>	<b>1,665,982</b>	1,058,229
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>COMMUNITY ECONOMIC DEVELOPMENT ORGANIZATION (CEDO) (#76)</b>			
Revenue			
Contributions			
Indigenous and Northern Affairs Canada – CEDO	<b>870,441</b>	<b>870,441</b>	550,753
	<b>870,441</b>	<b>870,441</b>	550,753
Expenditure			
Salaries and fringe benefits	<b>427,012</b>	<b>303,980</b>	408,340
Travel and accommodation	<b>30,000</b>	<b>4,332</b>	2,268
Contracts	<b>6,000</b>	<b>660</b>	6
Training costs	<b>2,745</b>	<b>2,745</b>	3,026
Telecommunications	<b>47,592</b>	<b>46,857</b>	46,951
Office and equipment rental	<b>40,718</b>	<b>46,653</b>	50,357
Administrative charges	<b>75,000</b>	<b>75,000</b>	75,000
Rental charges	<b>28,621</b>	<b>28,621</b>	28,060
Housing charges	<b>136,965</b>	<b>136,965</b>	93,835
Administrative costs	<b>38,257</b>	<b>35,322</b>	33,858
	<b>832,910</b>	<b>681,135</b>	741,701
Surplus (deficit) for the year for fiscal purposes	<b>37,531</b>	<b>189,306</b>	(190,948)
Internal transfers	<b>(37,531)</b>	<b>89,828</b>	190,948
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	<b>279,134</b>	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>MAKIGIARUTIIT I AND II (#77, #177 AND #85)</b>			
Revenue			
Local sources			
Interest – loans receivable	110,000	60,976	93,083
	<u>110,000</u>	<u>60,976</u>	<u>93,083</u>
Expenditure			
Contracts	25,000		
Administrative charges	30,000	30,000	30,000
Contributions	650,000		
Contribution to HSP Regional Fund (#51)	53,050	53,050	50,000
Tuvaaluk LHC – multi-purpose facility		150,000	
FCNQ – digital products labels		100,000	
Nunavik LH association – training sessions		9,319	
Previous years' contribution (cancellation)			233,061
Provision (recovery) for interest on loans receivable		9,863	(15,246)
Provision (recovery) for doubtful loans		(74,742)	(248,596)
	<u>758,050</u>	<u>277,490</u>	<u>49,219</u>
Surplus (deficit) for the year	<u>(648,050)</u>	<u>(216,514)</u>	<u>43,864</u>
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – loans receivable	630,000	452,027	565,653
Provision (recovery) for interest on loans receivable		9,863	(15,246)
Provision (recovery) for doubtful loans		(74,742)	(248,596)
	<u>630,000</u>	<u>387,148</u>	<u>301,811</u>
Appropriations			
Investing activities – investments in loans receivable (Note 5 b))	(485,000)		(186,500)
Financial reserves and reserved funds	503,050	(170,634)	(159,175)
	<u>18,050</u>	<u>(170,634)</u>	<u>(345,675)</u>
	<u>648,050</u>	<u>216,514</u>	<u>(43,864)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022</u> Actual	<u>2021</u> Actual
	\$	\$	\$
<b>MAKIGIARUTIIT III AND IV (#88)</b>			
Revenue			
Local sources			
Interest – loans receivable	95,000	156,847	92,904
	<u>95,000</u>	<u>156,847</u>	<u>92,904</u>
Contributions			
Secrétariat aux relations avec les Premières Nations et les Inuit – administration			242,100
Secrétariat aux relations avec les Premières Nations et les Inuit – programs	1,944,159	2,314,274	1,787,614
	<u>1,944,159</u>	<u>2,314,274</u>	<u>2,029,714</u>
	<u>2,039,159</u>	<u>2,471,121</u>	<u>2,122,618</u>
Expenditure			
Salaries and fringe benefits	129,555	110,540	110,633
Travel and accomodation	10,000	433	3,221
Telecommunications	5,002	5,002	4,904
Administrative charges	30,000	30,000	30,000
Contracts	10,000	13,581	
Administrative costs	4,641	4,641	4,458
Contributions	600,000		
Pyramid camp – equipment improvement		7,793	
Ungava Eco Tours Inc. – establishment		27,300	
Ungava Eco Tours Inc. – establishment		14,832	
Crenuk studio – equipment replacement		20,000	
Ungava Eco Tours Inc. – Web establishment		4,036	
INUK Strength Gym – Kuujjuaq – equipment acquisition		12,000	
Munick-Watkins Enterprises – establishment		9,715	
Johnny and Billy Cain Outfitters – camp refurbishing		67,248	
Previous years' contributions			12,364
Provision (recovery) for doubtful loans		525,756	(26,125)
Provision (recovery) for interest on loans receivable		(800)	(11,793)
Write-off (recovery) of doubtful loans		(20,285)	
	<u>789,198</u>	<u>831,792</u>	<u>127,662</u>
Surplus (deficit) for the year	<u>1,249,961</u>	<u>1,639,329</u>	<u>1,994,956</u>

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>MAKIGIARUTIIT III AND IV (#88) (Continued)</b>			
Reconciliation for fiscal purposes			
Loans and term deposits			
Capital repayments – loans receivable	385,000	536,759	438,422
Provision (recovery) for doubtful loans		525,756	(26,125)
Provision (recovery) for interest on loans receivable		(800)	(11,793)
Write-off (recovery) of doubtful loans		(20,285)	
	<u>385,000</u>	<u>1,041,430</u>	<u>400,504</u>
Appropriations			
Investing activities – investments in loans receivable (Note 5 b))	(3,000,000)	(2,151,350)	(1,775,250)
Financial reserves and reserved funds	(841,027)		
	<u>(3,841,027)</u>	<u>(2,151,350)</u>	<u>(1,775,250)</u>
	<u>(3,456,027)</u>	<u>(1,109,920)</u>	<u>(1,374,746)</u>
Surplus (deficit) for the year for fiscal purposes	(2,206,066)	529,409	620,210
Internal transfers	(70,000)	(70,000)	(70,000)
Accumulated surplus (deficit), beginning of year	2,276,066	2,276,066	1,725,856
Accumulated surplus (deficit), end of year	<u>–</u>	<u>2,735,475</u>	<u>2,276,066</u>



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>INUIT BUSINESS AND TOURISM</b>			
<b>CONTRIBUTIONS (#78)</b>			
Revenue			
Local sources			
Makivik Corporation	<u>1,445,808</u>	<u>1,445,808</u>	1,103,057
	<u>1,445,808</u>	<u>1,445,808</u>	1,103,057
Expenditure			
Contributions			
Nunawild Inc.		20,000	
FCNQ – digital products labels		25,000	
Crenuk studio		13,211	
INUK Strength Gym – Kuujjuaq – acquisition of equipment		10,000	
Apatakaa translation booth – 2023 Northern Lights		6,766	
Johnny and Billy Cain Outfitters		4,324	
Nunavik Mineral Exploration Fund		11,652	
Makivik – 2023 Northern Lights		57,187	
Victoria Okpik – 2023 Northern Lights		4,552	
Air Inuit Ltd. – assistance to restart tourism		185,375	
Bradley Air Services Limited – assistance to restart tourism		185,375	
FCNQ – COVID counter effects measures		678,823	
Iqaluppik Hotel – COVID counter effects measures		15,000	
Tuvaaluk Landholding Corporation – COVID counter effects measures		15,000	
Nunaturlik Landholding Corporation – COVID counter effects measures		15,000	
Qaqqalik Landholding Corporation – COVID counter effects measures		15,000	
Contributions to individuals – COVID counter effects measures		24,000	
Previous years' contribution (cancellation)		(72,766)	661,607
	<u>1,340,858</u>	<u>1,213,499</u>	661,607
Surplus (deficit) for the year for fiscal purposes	<u>104,950</u>	<u>232,309</u>	441,450
Internal transfers	<u>(104,950)</u>	<u>(232,309)</u>	(441,450)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	2022		2021
	Budget	Actual	Actual
	\$	\$	\$
<b>ELDERS COMMITTEE (#80)</b>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	214,653	118,800	102,396
Contribution from Sanarrutik Agreement (#16)	20,000	20,000	20,000
	234,653	138,800	122,396
Contributions			
Ministère de la Santé et des Services sociaux	82,244	82,244	80,631
	82,244	82,244	80,631
	316,897	221,044	203,027
Expenditure			
Salaries and fringe benefits	126,651	121,127	125,139
Travel and accommodation	113,000	51,489	19,468
Translation costs	5,000	503	2,530
Contracts	25,000	2,603	23,447
Rental charges	9,159	9,159	8,979
Elders representation	20,000	19,575	13,050
Administrative costs	13,085	11,586	5,510
Telecommunications	5,002	5,002	4,904
	316,897	221,044	203,027
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<b>2022</b>		2021
	Budget	Actual	Actual
	\$	\$	\$
<b>IMPROVING LIVING CONDITIONS OF SENIORS</b>			
<b>(#83)</b>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	<b>100,000</b>	<b>100,000</b>	100,000
	<b>100,000</b>	<b>100,000</b>	100,000
Contributions			
Ministère de la Santé et des Services sociaux	<b>165,534</b>	<b>165,534</b>	165,534
	<b>165,534</b>	<b>165,534</b>	165,534
	<b>265,534</b>	<b>265,534</b>	265,534
Expenditure			
Administrative charges	<b>5,000</b>	<b>5,000</b>	5,000
Contributions	<b>633,368</b>		
International Day of Elder Persons		<b>24,000</b>	24,000
Previous years' contribution (cancellation)			110,923
	<b>638,368</b>	<b>29,000</b>	139,923
Surplus (deficit) for the year for fiscal purposes	<b>(372,834)</b>	<b>236,534</b>	125,611
Internal transfers	<b>(16,500)</b>	<b>(16,500)</b>	(16,500)
Accumulated surplus (deficit), beginning of year	<b>389,334</b>	<b>389,334</b>	280,223
Accumulated surplus (deficit), end of year	<b>–</b>	<b>609,368</b>	389,334

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>EQUITY BETWEEN WOMEN AND MEN (#84)</i></b>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)			70,000
	–	–	70,000
Contributions			
Secrétariat à la condition féminine	26,250	26,250	105,000
	<b>26,250</b>	<b>26,250</b>	105,000
	<b>26,250</b>	<b>26,250</b>	175,000
Expenditure			
Contribution to Saturviit Inuit Women's Association	178,421	70,000	105,000
Contracts	2,500		327
	<b>180,921</b>	<b>70,000</b>	105,327
Surplus (deficit) for the year for fiscal purposes	<b>(154,671)</b>	<b>(43,750)</b>	69,673
Accumulated surplus (deficit), beginning of year	<b>154,671</b>	<b>154,671</b>	84,998
Accumulated surplus (deficit), end of year	–	<b>110,921</b>	154,671

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Regional and Local Development**

Year ended December 31, 2022

	<b>2022</b>		2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b>FOOD SECTOR DEVELOPMENT (#86)</b>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	<b>93,750</b>	<b>93,750</b>	
	<b>93,750</b>	<b>93,750</b>	–
Contributions			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	<b>37,500</b>	<b>75,000</b>	12,500
	<b>37,500</b>	<b>75,000</b>	12,500
	<b>131,250</b>	<b>168,750</b>	12,500
Expenditure			
Travel and accommodation	<b>13,000</b>	<b>529</b>	
Contracts	<b>77,000</b>	<b>1,750</b>	5,345
Training	<b>100,000</b>		
Contributions	<b>403,266</b>		
Previous years' contribution (cancellation)			(4,159)
	<b>593,266</b>	<b>2,279</b>	1,186
Surplus (deficit) for the year for fiscal purposes	<b>(462,016)</b>	<b>166,471</b>	11,314
Accumulated surplus (deficit), beginning of year	<b>462,016</b>	<b>462,016</b>	450,702
Accumulated surplus (deficit), end of year	<b>–</b>	<b>628,487</b>	462,016

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Regional and Local Development**

Year ended December 31, 2022

	<b>2022</b>		2021
	Budget	Actual	Actual
	\$	\$	\$
<b>SOCIAL ECONOMY (#87)</b>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	75,000	75,000	
	75,000	75,000	–
Contributions			
Ministère de l'Économie, de l'Innovation et de l'Énergie	110,000	110,000	117,500
	110,000	110,000	117,500
	185,000	185,000	117,500
Expenditure			
Travel and accommodation	24,000	40,307	88
Contracts	53,000	4,434	3,348
Contributions	475,320		
FCNQ – digital products labels		75,000	
	552,320	119,741	3,436
Surplus (deficit) for the year for fiscal purposes	(367,320)	65,259	114,064
Accumulated surplus (deficit), beginning of year	367,320	367,320	253,256
Accumulated surplus (deficit), end of year	–	432,579	367,320

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>REGIONS SUPPORT FUND (#172)</b>			
Revenue			
Local sources			
Contribution from Regional Development Fund – Projects (#72)	<u>203,636</u>	<u>184,605</u>	164,847
	<u>203,636</u>	<u>184,605</u>	164,847
Contributions			
Ministère des Affaires municipales et de l'Habitation	<u>798,036</u>	<u>48,720</u>	293,061
	<u>798,036</u>	<u>48,720</u>	293,061
	<u>1,001,672</u>	<u>233,325</u>	457,908
Expenditure			
Contracts	<u>1,001,672</u>	<u>233,325</u>	457,908
	<u>1,001,672</u>	<u>233,325</u>	457,908
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Regional and Local Development**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>BUSINESS EQUITY FUND (#175)</i></b>			
Revenue	—	—	—
Expenditure	—	—	—
Administrative charges			10,000
Contributions	<b>73,793</b>		
Previous years' contribution (cancellation)			100,661
	<b>73,793</b>	—	110,661
Surplus (deficit) for the year for fiscal purposes	<b>(73,793)</b>	—	(110,661)
Internal transfers			
Accumulated surplus (deficit), beginning of year	<b>73,793</b>	<b>73,793</b>	184,454
Accumulated surplus (deficit), end of year	—	<b>73,793</b>	73,793



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Sustainable Employment**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>SUSTAINABLE EMPLOYMENT – FEDERAL PROGRAMS</i></b>			
Revenue			
Local sources			
Interest income	20,000	37,961	2,466
	<u>20,000</u>	<u>37,961</u>	<u>2,466</u>
Contributions			
Employment and Social Development Canada	27,101,712	13,772,795	11,552,341
Employment and Social Development Canada – mining			387,256
Employment and Social Development Canada – SPF Ivirtivik	(79,067)	280,609	124,671
Indigenous and Northern Affairs Canada	80,692	137,264	366,130
	<u>27,103,337</u>	<u>14,190,668</u>	<u>12,430,398</u>
	<u>27,123,337</u>	<u>14,228,629</u>	<u>12,432,864</u>
Expenditure			
Salaries and fringe benefits	3,024,192	2,474,743	2,449,023
Travel and accommodation	181,838	137,823	56,195
Training costs	42,590	22,762	25,677
Housing charges	224,997	123,759	237,311
Administrative charges	485,490	363,327	359,234
Rental charges	343,686	365,180	352,668
Office and equipment rental	107,795	68,160	101,575
Telecommunications	88,568	102,050	90,760
Contracts	88,678	78,966	153,572
Administrative costs	31,832	11,429	(26,593)
Program activities	23,373,533	10,477,675	8,745,720
	<u>27,993,199</u>	<u>14,225,874</u>	<u>12,545,142</u>
Surplus (deficit) for the year for fiscal purposes	(869,862)	2,755	(112,278)
Internal transfers – Sustainable Employment – provincial programs	869,862	(2,755)	112,278
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Sustainable Employment**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022</u> Actual	<u>2021</u> Actual
	\$	\$	\$
<b><i>SUSTAINABLE EMPLOYMENT – PROVINCIAL PROGRAMS</i></b>			
Revenue			
Contributions			
Contribution from Block Funding (#100) – operation activities	3,907,937	2,668,759	2,351,896
Contribution from Block Funding (#100) – income security	2,229,247	1,756,893	2,027,961
Contribution from Block Funding (#100) – program activities	1,860,045	743,588	381,239
Québec emploi	1,868,119	1,043,921	1,351,548
Ministère de l'Éducation	1,004,198	890,443	201,755
Fonds québécois d'initiatives sociales	531,306	183,707	72,231
Secrétariat à la jeunesse			642,320
Other	191,745		
	<u>11,592,597</u>	<u>7,287,311</u>	<u>7,028,950</u>
Expenditure			
Salaries and fringe benefits	3,822,298	2,796,887	3,055,701
Travel and accommodation	231,929	237,194	156,741
Training costs	23,776	23,889	18,037
Housing charges	349,240	371,277	283,108
Administrative charges	819,456	920,616	862,290
Rental charges	154,250	161,076	161,045
Office and equipment rental	274,397	249,664	200,245
Telecommunications	92,912	91,264	90,684
Contracts	70,861	27,737	154,185
Administrative costs	199,096	186,602	163,082
Program activities	4,684,520	2,223,860	1,771,554
	<u>10,722,735</u>	<u>7,290,066</u>	<u>6,916,672</u>
Surplus (deficit) for the year for fiscal purposes	869,862	(2,755)	112,278
Internal transfers – Sustainable Employment – federal programs	(869,862)	2,755	(112,278)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Building and Housing Operations**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>ALLAVIK BUILDING (#17)</b>			
Revenue			
Local sources			
Rental charges	<b>2,271,857</b>	<b>2,272,032</b>	2,227,311
	<b>2,271,857</b>	<b>2,272,032</b>	2,227,311
Expenditure			
Salaries and fringe benefits	83,343	107,564	127,686
Training costs	389	389	748
Contracts	40,000		
Insurance	52,869	52,869	49,459
Municipal services	115,000	100,881	108,038
Administrative costs	6,501	1,108	1,257
Purchase of materials	15,000	7,978	49,637
Heating oil	115,000	156,422	88,605
Electricity	40,000	47,706	45,335
Administrative charges	150,000	150,000	150,000
Shared maintenance expenses	600,000	600,000	600,000
Financing costs			6,750
	<b>1,218,102</b>	<b>1,224,917</b>	1,227,515
Surplus (deficit) for the year	<b>1,053,755</b>	<b>1,047,115</b>	999,796
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt			(180,000)
	-	-	(180,000)
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	<b>(20,000)</b>	<b>(12,052)</b>	(23,782)
Investing activities – contribution to capital projects – office building renovation	<b>(1,500,000)</b>		(138,000)
Financial reserves and reserved funds – buildings and houses	<b>466,245</b>	<b>(1,035,063)</b>	(658,014)
	<b>(1,053,755)</b>	<b>(1,047,115)</b>	(819,796)
	<b>(1,053,755)</b>	<b>(1,047,115)</b>	(999,796)
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	-	-	-

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Building and Housing Operations**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>HOUSING UNITS (BO-PLEX HOUSES) (#70)</b>			
Revenue			
Local sources			
Contribution from Administration (#12)		<b>47,368</b>	26,836
Employee rental	<b>51,000</b>	<b>46,416</b>	64,929
	<b>51,000</b>	<b>93,784</b>	91,765
Contributions			
Société d'habitation du Québec	<b>400,537</b>	<b>207,950</b>	213,984
	<b>400,537</b>	<b>207,950</b>	213,984
	<b>451,537</b>	<b>301,734</b>	305,749
Expenditure			
Administrative charges	<b>18,000</b>	<b>18,000</b>	18,000
Contracts	<b>7,300</b>	<b>2,405</b>	2,295
Heating oil	<b>45,000</b>	<b>54,070</b>	23,425
Electricity	<b>12,000</b>	<b>7,041</b>	5,971
Municipal services	<b>100,000</b>	<b>60,314</b>	55,072
Shared maintenance expenses	<b>100,000</b>	<b>92,267</b>	90,370
Insurance			94
Administrative costs	<b>8,000</b>		
Financing costs	<b>50,000</b>	<b>47,351</b>	47,352
Rental land leases	<b>32,000</b>	<b>32,199</b>	33,197
	<b>372,300</b>	<b>313,647</b>	275,776
Surplus (deficit) for the year for fiscal purposes	<b>79,237</b>	<b>(11,913)</b>	29,973
Accumulated surplus (deficit), beginning of year	<b>(79,237)</b>	<b>(79,237)</b>	(109,210)
Accumulated surplus (deficit), end of year	<b>–</b>	<b>(91,150)</b>	(79,237)

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Building and Housing Operations**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>COURTHOUSE (#18)</i></b>			
Revenue			
Local sources			
Rental charges – civil security/NPS – operations	308,376	306,206	290,932
Rental charges – Société québécoise des infrastructures	210,843	210,839	220,782
	<u>519,219</u>	<u>517,045</u>	<u>511,714</u>
Expenditure			
Contracts	65,000	49,630	53,577
Insurance	21,645	21,645	20,066
Administrative charges	55,000	55,000	55,000
Municipal services	40,000	32,190	38,886
Heating oil	55,000	72,032	51,930
Electricity	8,000	7,266	8,003
Administrative costs	12,301	7,025	9,428
Shared maintenance expenses	168,000	168,000	168,000
Financing costs	9,062	9,062	9,999
	<u>434,008</u>	<u>421,850</u>	<u>414,889</u>
Surplus (deficit) for the year	<u>85,211</u>	<u>95,195</u>	<u>96,825</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(19,439)	(19,439)	(18,502)
	<u>(19,439)</u>	<u>(19,439)</u>	<u>(18,502)</u>
Appropriations			
Investing activities – contribution to capital projects – building renovations			(1,000,000)
Financial reserves and reserved funds	(65,772)	(75,756)	921,677
	<u>(65,772)</u>	<u>(75,756)</u>	<u>(78,323)</u>
	<u>(85,211)</u>	<u>(95,195)</u>	<u>(96,825)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Building and Housing Operations**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>KRG HOUSES (#74)</b>			
Revenue			
Local sources			
Housing charges – KRG Units	5,086,753	5,086,753	5,669,786
Housing rental – NPS (KMHB Units)	2,430,776	2,430,776	1,544,382
Housing rental from others	302,091	302,093	318,543
Employee rental	750,000	749,618	784,441
Other income		4,800	
	<u>8,569,620</u>	<u>8,574,040</u>	<u>8,317,152</u>
Expenditure			
Contracts	115,000	94,010	1,221
Insurance	223,498	223,498	209,774
Housing rental	266,986	1,190,832	611,388
Rental charges	48,183	48,183	47,214
Municipal services	1,200,000	1,175,607	931,287
Heating oil	600,000	798,754	458,716
Electricity	120,000	88,277	98,002
Purchase of materials	25,000	47,663	134,636
Shared maintenance expenses	3,820,026	3,317,955	2,036,890
Land leases	400,000	321,464	274,869
Administrative costs	139,000	134,567	131,442
Financing costs	378,574	386,034	422,786
	<u>7,336,267</u>	<u>7,826,844</u>	<u>5,358,225</u>
Surplus (deficit) for the year	<u>1,233,353</u>	<u>747,196</u>	<u>2,958,927</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(1,320,753)	(1,320,753)	(1,272,298)
	<u>(1,320,753)</u>	<u>(1,320,753)</u>	<u>(1,272,298)</u>
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a)	(175,000)	(94,796)	(66,949)
Investing activities – contribution to capital projects – housing unit renovations	(1,055,000)		(1,101,000)
Financial reserves and reserved funds	1,317,400	668,353	(518,680)
	<u>87,400</u>	<u>573,557</u>	<u>(1,686,629)</u>
	<u>(1,233,353)</u>	<u>(747,196)</u>	<u>(2,958,927)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Building and Housing Operations**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b><i>KRG OTHER NUNAVIK BUILDINGS (#75)</i></b>			
Revenue			
Local sources			
Rental charges	<b>305,885</b>	<b>251,219</b>	319,825
	<b>305,885</b>	<b>251,219</b>	319,825
Expenditure			
Heating oil	<b>18,000</b>	<b>16,736</b>	14,918
Electricity	<b>2,000</b>	<b>1,618</b>	1,396
Insurance	<b>3,619</b>	<b>3,619</b>	3,468
Municipal services	<b>22,000</b>	<b>21,799</b>	19,154
Administrative charges	<b>20,000</b>	<b>20,000</b>	20,000
Contracts	<b>5,000</b>	<b>16,898</b>	368
Vehicle operation costs	<b>23,000</b>		
Shared maintenance expenses	<b>100,000</b>	<b>100,000</b>	100,000
Office and equipment rental			74,000
Administrative costs	<b>35,000</b>	<b>40,517</b>	43,112
Purchase of materials	<b>11,000</b>	<b>2,614</b>	8,466
	<b>239,619</b>	<b>223,801</b>	284,882
Surplus (deficit) for the year	<b>66,266</b>	<b>27,418</b>	34,943
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a)	<b>(20,000)</b>	<b>(31,381)</b>	
Financial reserves and reserved funds	<b>(46,266)</b>	<b>3,963</b>	(34,943)
	<b>(66,266)</b>	<b>(27,418)</b>	(34,943)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Building and Housing Operations**

Year ended December 31, 2022

	2022		2021
	Budget	Actual	Actual
	\$	\$	\$
<b>WAREHOUSE (#73)</b>			
Revenue			
Local sources			
Rental charges	531,777	531,525	520,521
Other		1,093	2,279
	531,777	532,618	522,800
Expenditure			
Telecommunications	6,000	6,594	6,280
Contracts	8,000		3,400
Purchase of materials	15,000	11,934	10,111
Heating oil	58,500	67,151	41,000
Electricity	2,000	615	1,439
Municipal services	39,000	77,580	25,377
Administrative costs	7,999	2,921	3,099
Shared maintenance expenses	100,000	100,000	100,000
Rental land leases	60,000	54,385	56,070
Insurance	18,420	18,420	17,030
Vehicle operation costs	4,500	4,207	82
Financing costs	56,882	56,881	65,230
	376,301	400,688	329,118
Surplus (deficit) for the year	155,476	131,930	193,682
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(173,267)	(173,268)	(164,918)
	(173,267)	(173,268)	(164,918)
Appropriations			
Financial reserves and reserved funds	17,791	41,338	(28,764)
	17,791	41,338	(28,764)
	(155,476)	(131,930)	(193,682)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Building and Housing Operations**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>POLICE STATIONS – BUILDING OPERATIONS</i></b>			
<b><i>(#14 AND #204)</i></b>			
Revenue			
Local sources			
Rental charges – Kuujjuaq and Kuujjuaraapik police stations	509,311	505,083	423,230
Rental charges – Kuujjuaq and Kuujjuaraapik police stations – Société québécoise des infrastructures	290,253	290,256	154,065
Rental charges – other police stations	<u>2,026,732</u>	<u>2,006,577</u>	<u>2,015,269</u>
	<u>2,826,296</u>	<u>2,801,916</u>	<u>2,592,564</u>
Expenditure			
Salaries and fringe benefits	5,930	5,930	25,175
Contracts	85,000	143,165	60,060
Heating oil	215,000	281,511	201,507
Electricity	51,000	56,397	49,454
Municipal services	185,000	210,574	174,459
Administrative costs	22,514	11,888	13,426
Purchase of materials	27,000	16,436	10,232
Shared maintenance expenses	515,000	515,000	515,000
Insurance	82,729	82,729	77,259
Financing costs	108,130	100,672	123,367
	<u>1,297,303</u>	<u>1,424,302</u>	<u>1,249,939</u>
Surplus (deficit) for the year	<u>1,528,993</u>	<u>1,377,614</u>	<u>1,342,625</u>
Reconciliation for fiscal purposes			
Financing			
Reimbursement of long-term debt	(527,854)	(527,854)	(532,458)
	<u>(527,854)</u>	<u>(527,854)</u>	<u>(532,458)</u>
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a)	(10,000)	(8,419)	
Investing activities – contributions to capital projects – police stations renovation			(444,000)
Financial reserves and reserved funds	(991,139)	(841,341)	(366,167)
	<u>(1,001,139)</u>	<u>(849,760)</u>	<u>(810,167)</u>
	<u>(1,528,993)</u>	<u>(1,377,614)</u>	<u>(1,342,625)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Building and Housing Operations**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>BUILDING MAINTENANCE (#27)</i></b>			
Revenue			
Local sources			
Shared maintenance	6,848,026	6,338,222	5,055,260
Other			37,134
	<u>6,848,026</u>	<u>6,338,222</u>	<u>5,092,394</u>
Expenditure			
Salaries and fringe benefits	2,564,814	2,428,040	2,290,884
Travel and accommodation	836,000	858,729	679,480
Training costs	21,490	16,490	14,489
Telecommunications	56,522	57,831	56,701
Contracts	195,000	254,028	145,019
Purchase of materials	2,120,500	1,703,078	1,093,405
Rental charges	313,251	313,251	306,960
Housing charges	303,132	303,132	297,188
Administrative costs	66,317	62,067	65,264
Vehicle operation costs	120,000	118,541	81,134
	<u>6,597,026</u>	<u>6,115,187</u>	<u>5,030,524</u>
Surplus (deficit) for the year	<u>251,000</u>	<u>223,035</u>	<u>61,870</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(251,000)	(223,035)	(61,870)
	<u>(251,000)</u>	<u>(223,035)</u>	<u>(61,870)</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Recreation**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>RECREATION COORDINATION (#30)</b>			
Revenue			
Local sources			
Other		250	750
	–	250	750
Contributions			
Contribution from Block Funding (#100)	1,331,417	1,156,497	1,511,664
Ministère de l'Éducation			(450,000)
	1,331,417	1,156,497	1,061,664
	1,331,417	1,156,747	1,062,414
Expenditure			
Salaries and fringe benefits	733,084	649,342	561,387
Travel and accommodation	100,200	46,331	77,112
Training costs	4,475	4,475	3,904
Telecommunications	55,746	55,028	53,339
Administrative charges	173,700	173,700	162,600
Rental charges	78,995	78,995	100,329
Office and equipment rental	36,252	2,858	30,732
Housing charges	41,253	41,253	40,444
Purchase of materials	3,500	852	400
Regional recreation activities and festivals	70,000	70,000	
Administrative costs	34,212	33,913	32,167
	1,331,417	1,156,747	1,062,414
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Recreation**

Year ended December 31, 2022

	<b>2022</b>		2021
	Budget	Actual	Actual
	\$	\$	\$
<b><i>CIRQINIQ (#34)</i></b>			
Revenue			
Local sources			
Other	1,500	1,500	700
	1,500	1,500	700
Contributions			
Contribution from Block Funding (#100)	353,700	337,248	189,710
	353,700	337,248	189,710
	355,200	338,748	190,410
Expenditure			
Travel and accommodation	120,000	131,744	39,971
Contracts	160,500	146,464	68,938
Administrative costs	11,500		3,750
Purchase of materials	17,000	14,340	37,451
Administrative charges	46,200	46,200	40,300
	355,200	338,748	190,410
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Recreation**

Year ended December 31, 2022

	<b>2022</b>		2021
	Budget	Actual	Actual
	\$	\$	\$
<b>ARCTIC WINTER GAMES (#35)</b>			
Revenue			
Local sources			
Contribution from Regional Development			
Fund – Projects (#72)	60,000	60,000	13,346
Sponsorship	20,000		
	80,000	60,000	13,346
Contributions			
Contribution from Block Funding (#100)	667,600	644,129	
Ministère de l'Éducation			30,000
	667,600	644,129	30,000
	747,600	704,129	43,346
Expenditure			
Travel and accommodation	160,000	193,849	3,675
Contracts	350,500	365,554	
Purchase of materials	102,000	39,309	771
Administrative costs	48,000	18,317	15,000
Administrative charges	87,100	87,100	23,900
	747,600	704,129	43,346
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Recreation**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>LOCAL RECREATION COORDINATORS TRAINING (#31)</b>			
Revenue			
Local sources			
First Nations of Quebec and Labrador Health and Social Services Commission	44,762	44,762	39,403
	<u>44,762</u>	<u>44,762</u>	39,403
Contributions			
Contribution from Block Funding (#100)	185,903	27,983	
	<u>185,903</u>	<u>27,983</u>	–
	<u>230,665</u>	<u>72,745</u>	39,403
Expenditure			
Administrative charges	24,200	24,200	18,900
Travel and accommodation	75,000	22,247	14,391
Training costs	20,000	18,440	
Contracts	20,000	1,774	
Administrative costs	91,465	6,084	6,112
	<u>230,665</u>	<u>72,745</u>	39,403
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Child Care Programs**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>CHILD CARE – OPERATIONS (#43)</b>			
Revenue			
Local sources			
Other		1,596	(3,872)
	–	<u>1,596</u>	<u>(3,872)</u>
Contributions			
Contribution from Block Funding (#100)	1,842,269	1,096,656	975,335
Employment and Social Development Canada	927,448	953,629	1,342,006
Employment and Social Development Canada – Aboriginal Head Start	500,628	440,990	
Health Canada – Aboriginal Head Start			165,273
	<u>3,270,345</u>	<u>2,491,275</u>	<u>2,482,614</u>
	<u>3,270,345</u>	<u>2,492,871</u>	<u>2,478,742</u>
Expenditure			
Salaries and fringe benefits	1,222,357	1,094,078	1,009,209
Travel and accommodation	122,200	183,929	97,484
Contracts	127,500	26,814	37,345
Training costs	56,112	38,529	4,721
Telecommunications	46,516	44,071	43,634
Advisory committee meetings	50,000		17,458
Administrative charges	240,300	240,300	132,800
Rental charges	93,878	93,878	117,604
Office and equipment rental	48,173	15,835	1,941
Purchase of materials	8,000	4,069	834
Housing charges	59,149	59,149	72,095
Administrative costs	74,591	61,409	36,392
Computer expenses	19,000	12,715	8,152
Translation costs	3,000	1,929	107
Other contributions	218,521	55,369	12,409
Support resources			756
Project – daycare Website	5,000	3,023	4,506
Project – education materials	500,000	374,995	881,295
Project – assessment tool	376,048	182,779	
	<u>3,270,345</u>	<u>2,492,871</u>	<u>2,478,742</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Child Care Programs**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>SPECIAL PROJECTS AND TRANSFERS TO CHILD CARE CENTRES (#44)</i></b>			
Revenue			
Local sources			
Recuperation of accumulated surplus of Child Care Centres as of March 31	954,477	954,477	2,525,808
Proceeds on insurance		889,264	
Other			(11,720)
	<u>954,477</u>	<u>1,843,741</u>	<u>2,514,088</u>
Contributions			
Contribution from Block Funding (#100)	18,769,283	15,689,500	16,402,701
Employment and Social Development Canada	5,019,500	3,822,855	2,176,308
Employment and Social Development Canada – Aboriginal Head Start	1,111,100	1,131,034	
Health Canada – Aboriginal Head Start			606,334
	<u>24,899,883</u>	<u>20,643,389</u>	<u>19,185,343</u>
	<u>25,854,360</u>	<u>22,487,130</u>	<u>21,699,431</u>
Expenditure			
Contributions to child care training	250,000	89,236	34,397
Contributions to Child Care Centres			
Kangiqualujjuaq Child Care Centre	2,287,080	1,626,260	1,363,012
Kuujjuaq Child Care Centre	3,490,967	3,378,984	2,211,215
Tasiujaq Child Care Centre	883,076	708,272	634,293
Aupaluk Child Care Centre	307,138	111,293	568,749
Kangirsuk Child Care Centre	765,287	561,227	629,131
Quaqtaq Child Care Centre	781,780	494,825	530,583
Kangijsujuaq Child Care Centre	1,103,379	779,152	885,174
Salluit Child Care Centre	2,267,962	1,775,979	1,814,423
Ivujivik Child Care Centre	754,757	710,036	651,423
Akulivik Child Care Centre	832,551	283,325	494,472
Puvirnituq Child Care Centre	2,289,531	2,622,429	2,320,205
Inukjuak Child Care Centre	3,228,344	2,483,427	2,449,640
Umiujaq Child Care Centre	861,883	839,970	688,710
Kuujjuaraapik Child Care Centre	1,043,248	1,069,410	996,752
Home daycare	250,000	250,000	250,580
Other expenses	1,450,000	1,406,665	1,266,667



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Child Care Programs**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
	\$	\$	\$
<b><i>SPECIAL PROJECTS AND TRANSFERS TO</i></b>			
<b><i>CHILD CARE CENTRES (#44) (Continued)</i></b>			
Expenditure (Continued)			
Other			
Kangiqualujuaq Child Care Centre – major renovations	12,000		2,437
Kuujuaq Child Care Centre – major renovations	40,000	19,898	312,076
Tasiujaq Child Care Centre – major renovations	20,000		
Kangijsujuaq Child Care Centre – major renovations			17,447
Salluit Child Care Centre – major renovations	110,000	24,561	3,651,291
Ivujivik Child Care Centre – major renovations	35,000		
Puvirnituaq Child Care Centre – major renovations	20,000		
Aupaluk Child Care Centre – major renovations	30,000		27,136
Childcare Centres – building inspections	600,000	169,694	
Shared maintenance expenses	225,000	225,000	225,000
Administrative charges	1,227,900	1,227,900	1,159,196
	<u>25,166,883</u>	<u>20,857,543</u>	<u>23,184,009</u>
Surplus (deficit) for the year	<u>687,477</u>	<u>1,629,587</u>	<u>(1,484,578)</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – buildings	(954,477)	(1,843,740)	(2,525,809)
Financial reserves and reserved funds – buildings	267,000	214,153	4,010,387
	<u>(687,477)</u>	<u>(1,629,587)</u>	<u>1,484,578</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>UUMAJUIT (#53)</b>			
Revenue			
Local sources			
Makivik Corporation	<b>87,750</b>	<b>347,187</b>	277,183
	<b>87,750</b>	<b>347,187</b>	277,183
Contributions			
Contribution from Block Funding (#100)	<b>2,402,727</b>	<b>1,924,592</b>	1,001,839
Fisheries and Oceans Canada	<b>640,342</b>	<b>640,342</b>	701,507
Training assistance subsidy	<b>10,000</b>		
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs			300,000
	<b>3,053,069</b>	<b>2,564,934</b>	2,003,346
	<b>3,140,819</b>	<b>2,912,121</b>	2,280,529
Expenditure			
Salaries and fringe benefits	<b>1,974,583</b>	<b>1,867,075</b>	1,772,976
Travel and accommodation	<b>96,300</b>	<b>70,973</b>	37,331
Contracts	<b>29,000</b>	<b>6,081</b>	3,602
Training costs	<b>28,996</b>	<b>8,996</b>	7,074
Telecommunications	<b>68,716</b>	<b>100,391</b>	67,474
Vehicle operation costs	<b>102,000</b>	<b>80,943</b>	95,161
Administrative charges	<b>313,500</b>	<b>313,500</b>	164,500
Rental charges	<b>27,065</b>	<b>27,065</b>	19,081
Office and equipment rental	<b>29,911</b>	<b>22,962</b>	16,217
Administrative costs	<b>27,885</b>	<b>12,498</b>	19,555
Insurance	<b>23,863</b>	<b>23,863</b>	25,721
Purchase of materials	<b>40,000</b>	<b>55,044</b>	13,433
	<b>2,761,819</b>	<b>2,589,391</b>	2,242,125
Surplus (deficit) for the year	<b>379,000</b>	<b>322,730</b>	38,404
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	<b>(379,000)</b>	<b>(322,730)</b>	(38,404)
	<b>(379,000)</b>	<b>(322,730)</b>	(38,404)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>PROTECTED AREAS – MDDEP (#54)</i></b>			
Revenue			
Contributions			
Environment and Climate Change Canada	<b>380,483</b>	<b>304,664</b>	560,697
	<b>380,483</b>	<b>304,664</b>	560,697
Expenditure			
Travel and accommodation	<b>120,000</b>	<b>67,819</b>	
Contracts	<b>625,000</b>	<b>343,603</b>	26,735
Administrative costs	<b>50,000</b>	<b>8,541</b>	
	<b>795,000</b>	<b>419,963</b>	26,735
Surplus (deficit) for the year	<b>(414,517)</b>	<b>(115,299)</b>	533,962
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	<b>(493,364)</b>		
	<b>(493,364)</b>	–	–
Surplus (deficit) for the year for fiscal purposes	<b>(907,881)</b>	<b>(115,299)</b>	533,962
Accumulated surplus (deficit), beginning of year	<b>907,881</b>	<b>907,881</b>	373,919
Accumulated surplus (deficit), end of year	<b>–</b>	<b>792,582</b>	907,881

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>INTEGRATED REGIONAL PLAN (#55)</b>			
Revenue			
Contributions			
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs	86,000	86,000	86,000
	<u>86,000</u>	<u>86,000</u>	<u>86,000</u>
Expenditure			
Salaries and fringe benefits			1,464
Travel and accommodation	35,000	2,325	562
Contracts	310,000	202,780	171,681
Administration costs	11,500	558	25
	<u>356,500</u>	<u>205,663</u>	<u>173,732</u>
Surplus (deficit) for the year	<u>(270,500)</u>	<u>(119,663)</u>	<u>(87,732)</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(120,624)		
	<u>(120,624)</u>	–	–
Surplus (deficit) for the year for fiscal purposes	<u>(391,124)</u>	<u>(119,663)</u>	<u>(87,732)</u>
Accumulated surplus (deficit), beginning of year	391,124	391,124	478,856
Accumulated surplus (deficit), end of year	<u>–</u>	<u>271,461</u>	<u>391,124</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>CLEANING OF ABANDONED MINING EXPLORATION SITES (#57)</i></b>			
Revenue			
Contributions			
Ministère des Ressources naturelles et des Forêts	193,015	327,834	364,528
Environment and Climate Change Canada	1,003,709	100,617	177,896
	<u>1,196,724</u>	<u>428,451</u>	<u>542,424</u>
Expenditure			
Salaries and fringe benefits	126,387	126,387	133,319
Travel and accommodation	362,933	211,980	300,697
Contracts	378,520	60,302	73,517
Administrative costs	188,844	6,247	9,124
Administrative charges	16,800	16,800	15,000
Purchase of materials	123,240	6,735	10,767
	<u>1,196,724</u>	<u>428,451</u>	<u>542,424</u>
Surplus (deficit) for the year for fiscal purposes	-	-	-
Accumulated surplus (deficit), beginning of year	-	-	-
Accumulated surplus (deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>CLIMATE CHANGE (#61)</b>			
Revenue			
Local sources			
Makivik Corporation	193,510	116,734	170,510
	<u>193,510</u>	<u>116,734</u>	<u>170,510</u>
Contributions			
Arcticnet Inc.	25,000	25,000	25,000
Inuit Tapiriit Kanatami	68,750	68,750	12,520
Institut national de la recherche scientifique	25,000		21,952
	<u>118,750</u>	<u>93,750</u>	<u>59,472</u>
	<u>312,260</u>	<u>210,484</u>	<u>229,982</u>
Expenditure			
Salaries and fringe benefits	214,552	260,782	214,052
Travel and accommodation	12,485	7,187	812
Training costs	614	614	1,154
Contracts	122,940	14,200	11,229
Administrative charges	10,000	10,000	10,000
Administrative costs	10,595	9,116	2,108
	<u>371,186</u>	<u>301,899</u>	<u>239,355</u>
Surplus (deficit) for the year	<u>(58,926)</u>	<u>(91,415)</u>	<u>(9,373)</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(34,957)		
	<u>(34,957)</u>	-	-
Surplus (deficit) for the year for fiscal purposes	<u>(93,883)</u>	<u>(91,415)</u>	<u>(9,373)</u>
Accumulated surplus (deficit), beginning of year	<u>93,883</u>	<u>93,883</u>	103,256
Accumulated surplus (deficit), end of year	<u>-</u>	<u>2,468</u>	<u>93,883</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>ENVIRONMENT (#64)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	3,186,802	2,056,855	1,489,474
Société du Plan Nord	277,634	158,118	673,230
RECYC-QUÉBEC		5,726	11,250
Training assistance subsidy	60,000		
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs	7,806,500	2,887,286	1,203
	<u>11,330,936</u>	<u>5,107,985</u>	<u>2,175,157</u>
Expenditure			
Salaries and fringe benefits	1,082,976	904,561	755,946
Travel and accommodation	621,100	310,660	114,928
Contracts	6,313,500	2,307,419	789,078
Training costs	125,496	25,366	4,213
Telecommunications	34,762	33,311	17,878
Rental charges	17,173	17,173	16,836
Administrative charges	415,700	415,700	252,500
Housing charges	159,551	159,551	190,381
Administrative costs	56,544	38,690	17,560
Purchase of materials	2,450,134	846,920	15,837
	<u>11,276,936</u>	<u>5,059,351</u>	<u>2,175,157</u>
Surplus (deficit) for the year	<u>54,000</u>	<u>48,634</u>	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5a))	(54,000)	(48,634)	
	<u>(54,000)</u>	<u>(48,634)</u>	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>DEVELOPMENT OF PARKS IN NUNAVIK (#56)</i></b>			
Revenue			
Local sources			
Sales	<u>13,500</u>	<u>14,116</u>	<u>5,184</u>
	<u>13,500</u>	<u>14,116</u>	<u>5,184</u>
Contributions			
Contribution from Block Funding (#100)	<u>2,777,371</u>	<u>2,472,606</u>	2,155,382
	<u>2,777,371</u>	<u>2,472,606</u>	<u>2,155,382</u>
	<u>2,790,871</u>	<u>2,486,722</u>	<u>2,160,566</u>
Expenditure			
Salaries and fringe benefits	1,186,350	1,256,241	975,646
Travel and accommodation	165,000	114,668	27,762
Contracts	115,000	31,316	42,173
Training costs	56,488	26,472	34,038
Telecommunications	62,963	56,912	47,587
Purchase of materials	42,000	36,140	24,925
Administrative costs	130,833	116,260	66,935
Advertising	90,000	15,947	55,310
Administrative charges	362,300	362,300	316,400
Rental charges	202,640	202,640	198,667
Housing charges	248,297	248,297	331,566
Vehicle operation costs	7,500	2,226	992
NP beneficiary access program	100,000	8,877	38,565
	<u>2,769,371</u>	<u>2,478,296</u>	<u>2,160,566</u>
Surplus (deficit) for the year	<u>21,500</u>	<u>8,426</u>	–
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	<u>(21,500)</u>	<u>(8,426)</u>	–
	<u>(21,500)</u>	<u>(8,426)</u>	–
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>PINGUALUIT PARK – OPERATIONS (#59)</i></b>			
Revenue			
Local sources			
Sales	90,000	82,420	89,954
Rental charges	15,000	15,000	15,000
	<u>105,000</u>	<u>97,420</u>	104,954
Contributions			
Contribution from Block Funding (#100)	1,803,810	1,516,182	1,336,358
	<u>1,803,810</u>	<u>1,516,182</u>	1,336,358
	<u>1,908,810</u>	<u>1,613,602</u>	1,441,312
Expenditure			
Salaries and fringe benefits	990,467	894,234	693,721
Travel and accommodation	238,000	164,067	169,514
Contracts	36,000	5,085	59,967
Training costs	5,007	5,007	3,890
Administrative charges	235,200	235,200	221,800
Purchase of materials	53,000	38,290	35,431
Telecommunications	43,513	45,413	49,305
Vehicle operation costs	72,000	20,719	48,316
Heating oil	25,000	28,873	18,799
Electricity	4,000	3,020	2,611
Municipal services	22,000		21,296
Land leases	30,400	31,262	
Administrative costs	47,752	44,195	27,498
Shared maintenance expenses	40,000	40,000	40,000
Maintenance – buildings	10,000	13,069	4,156
Insurance	39,471	39,471	39,143
	<u>1,891,810</u>	<u>1,607,905</u>	1,435,447
Surplus (deficit) for the year	<u>17,000</u>	<u>5,697</u>	5,865
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(17,000)	(5,697)	(5,865)
	<u>(17,000)</u>	<u>(5,697)</u>	(5,865)
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Renewable Resources**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b><i>PINGUALUIT PARK – INFRASTRUCTURE (#58)</i></b>			
Revenue			
Contributions			
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs	400,000	61,480	42,097
	400,000	61,480	42,097
Expenditure			
Park infrastructure	400,000	61,480	42,097
	400,000	61,480	42,097
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>KUURURJUAQ PARK – OPERATIONS (#63)</i></b>			
Revenue			
Local sources			
Sales	80,000	76,621	43,711
Other	15,000	11,919	14,899
	<u>95,000</u>	<u>88,540</u>	<u>58,610</u>
Contributions			
Contribution from Block Funding (#100)	2,160,439	1,402,708	1,523,332
Training assistance subsidy			300
	<u>2,160,439</u>	<u>1,402,708</u>	<u>1,523,632</u>
	<u>2,255,439</u>	<u>1,491,248</u>	<u>1,582,242</u>
Expenditure			
Salaries and fringe benefits	910,960	717,953	767,487
Travel and accommodation	190,000	92,851	114,108
Training costs	4,676	4,676	3,891
Contracts	27,000	29,279	15,031
Telecommunications	42,513	38,387	40,001
Insurance	27,732	27,732	27,831
Administrative charges	281,800	281,800	263,700
Purchase of materials	37,000	29,536	27,035
Housing charges	82,506	82,506	80,888
Vehicle operation costs	62,500	14,242	36,447
Heating oil	25,000	23,548	19,709
Electricity	2,000	1,890	1,268
Municipal services	25,000	40,613	40,322
Office and equipment rental	7,000	3,176	3,126
Shared maintenance expenses	40,000	40,000	40,000
Administrative costs	472,252	53,902	71,398
	<u>2,237,939</u>	<u>1,482,091</u>	<u>1,552,242</u>
Surplus (deficit) for the year	<u>17,500</u>	<u>9,157</u>	<u>30,000</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(17,500)	(9,157)	
	<u>(17,500)</u>	<u>(9,157)</u>	<u>–</u>
Surplus (deficit) for the year for fiscal purposes	–	–	30,000
Internal transfers			(30,000)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	<u>–</u>	<u>–</u>	<u>–</u>

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Renewable Resources**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b><i>KUURURJUAQ PARK – INFRASTRUCTURE (#60)</i></b>			
Revenue			
Contributions			
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs	278,000	155,148	52,659
	278,000	155,148	52,659
Expenditure			
Park infrastructure	278,000	155,148	52,659
	278,000	155,148	52,659
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>TURSUJUQ PARK – OPERATIONS (#62)</b>			
Revenue			
Local sources			
Sales	35,000	32,582	43,646
Rental charges	15,000	15,000	15,000
	<u>50,000</u>	<u>47,582</u>	<u>58,646</u>
Contributions			
Contribution from Block Funding (#100)	1,824,356	1,475,909	1,324,594
	<u>1,824,356</u>	<u>1,475,909</u>	<u>1,324,594</u>
	<u>1,874,356</u>	<u>1,523,491</u>	<u>1,383,240</u>
Expenditure			
Salaries and fringe benefits	979,169	876,481	759,230
Training costs	5,088	5,088	4,558
Travel and accommodation	135,000	56,991	34,697
Contracts	52,000	30,045	2,844
Telecommunications	39,013	37,403	37,580
Administrative charges	237,900	237,900	215,900
Heating oil	25,000	25,034	22,550
Electricity	5,000	4,665	4,251
Municipal services	15,000		
Housing charges	41,253	41,253	40,444
Purchase of materials	64,000	44,039	35,718
Vehicle operation costs	61,000	42,755	31,374
Land leases	15,000		42,763
Tursujuq mining and outfitting camps clean-up			790
Shared maintenance expenses	40,000	40,000	40,000
Administrative costs	135,933	57,242	61,766
Tour package expenses	12,500	17,688	8,775
	<u>1,862,856</u>	<u>1,516,584</u>	<u>1,343,240</u>
Surplus (deficit) for the year	<u>11,500</u>	<u>6,907</u>	<u>40,000</u>
Reconciliation for fiscal purposes			
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(11,500)	(6,907)	
	<u>(11,500)</u>	<u>(6,907)</u>	–
Surplus (deficit) for the year for fiscal purposes	–	–	40,000
Internal transfers			(40,000)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Renewable Resources**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b><i>TURSUJUQ PARK – INFRASTRUCTURE (#67)</i></b>			
Revenue			
Contributions			
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs	302,000	213,390	24,390
	302,000	213,390	24,390
Expenditure			
Park infrastructure	302,000	213,390	24,390
	302,000	213,390	24,390
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Renewable Resources**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b><i>ULITTANIUJALIK PARK – OPERATIONS (#65)</i></b>			
Revenue			
Local sources			
Sales	4,000		
	<u>4,000</u>	–	–
Contributions			
Contribution from Block Funding (#100)	399,327	309,294	291,759
	<u>399,327</u>	<u>309,294</u>	<u>291,759</u>
	<u>403,327</u>	<u>309,294</u>	<u>291,759</u>
Expenditure			
Salaries and fringe benefits	193,566	192,246	152,456
Training costs	856	856	723
Travel and accommodation	75,000	34,804	13,843
Contracts	30,000	5,529	12,082
Telecommunications	11,005	11,005	10,789
Administrative charges	52,100	52,100	45,600
Housing charges			40,444
Purchase of materials	20,500	1,531	5,025
Administrative costs	20,300	11,223	10,797
	<u>403,327</u>	<u>309,294</u>	<u>291,759</u>
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Renewable Resources**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b><i>ULITTANIUJALIK PARK – INFRASTRUCTURE (#69)</i></b>			
Revenue			
Contributions			
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs	160,000	45,369	181
	160,000	45,369	181
Expenditure			
Park infrastructure	160,000	45,369	181
	160,000	45,369	181
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–



**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Other Programs**

Year ended December 31, 2022

	<b>2022</b>		2021
	Budget	Actual	Actual
	\$	\$	\$
<b>TAMAANI INTERNET SERVICE (#7)</b>			
Revenue			
Local sources			
Internet communications	9,631,866	10,145,055	10,395,429
Internet internal charges	849,693	848,195	785,106
	<b>10,481,559</b>	<b>10,993,250</b>	11,180,535
Expenditure			
Salaries and fringe benefits	2,436,921	2,134,917	2,134,890
Travel and accommodation	857,100	597,397	516,168
Contracts	1,034,244	938,357	543,661
Training costs	16,750	17,750	15,907
Northern Indigenous Community Satellite Network Support Agreement – hardware and software		(1,474,200)	3,547,135
Telecommunications	400,000	56,567	57,190
Electricity	366,500	1,137,404	20,313
Administrative charges	100,000	129,151	117,511
Office and equipment rental	350,000	350,000	350,000
Housing charges	178,576	219,291	134,902
Administrative costs	186,794	186,794	264,019
Insurance	339,595	305,347	301,843
Purchase of materials	92,297	42,297	39,631
Financing costs	2,436,936	1,342,973	1,510,217
Vehicle operation costs	1,000	82,768	8,610
Doubtful accounts	15,700	18,526	21,123
	<b>8,812,413</b>	<b>6,085,339</b>	9,860,935
Surplus (deficit) for the year	<b>1,669,146</b>	<b>4,907,911</b>	1,319,600
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds	(6,874,860)		
	<b>(6,874,860)</b>	–	–
Surplus (deficit) for the year for fiscal purposes	<b>(5,205,714)</b>	<b>4,907,911</b>	1,319,600
Accumulated surplus (deficit), beginning of year	<b>5,205,714</b>	<b>5,205,714</b>	3,886,114
Accumulated surplus (deficit), end of year	–	<b>10,113,625</b>	5,205,714

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Other Programs**

Year ended December 31, 2022

	<b>2022</b>		2021
	Budget	Actual	Actual
	\$	\$	\$
<b>SANARRUTIK AGREEMENT (#16)</b>			
Revenue			
Local sources			
Makivik Corporation	28,422	28,422	46,159
Other		9,430	
	28,422	37,852	46,159
Contributions			
Secrétariat aux relations avec les Premières Nations et les Inuit	9,301,688	9,301,668	8,599,860
	9,301,688	9,301,668	8,599,860
	9,330,110	9,339,520	8,646,019
Expenditure			
Contributions to Economic and Community Development Fund (job creation) (Note 16)			
Northern Village of Kangiqsualujjuaq	377,693	342,689	325,161
Northern Village of Kuujjuaq	774,779	809,783	721,850
Northern Village of Tasiujaq	164,769	164,769	157,174
Northern Village of Aupaluk	114,832	114,832	110,936
Northern Village of Kangirsuk	135,720	135,720	188,847
Northern Village of Quaqaq	79,379	79,379	187,432
Northern Village of Kangiqsujaq	326,369	326,369	314,245
Northern Village of Salluit	590,825	590,825	585,551
Northern Village of Ivujivik	106,234	106,234	106,672
Northern Village of Akulivik	158,838	151,064	240,916
Northern Village of Puvirnituk	673,696	673,696	563,114
Northern Village of Inukjuak	700,547	700,547	576,655
Northern Village of Umiujaq	213,665	213,665	205,336
Northern Village of Kuujjuaraapik	260,074	260,071	280,546
Contribution to recreation activities	300,000	205,000	40,000
Contribution to Avataq Cultural Institute Inc. – local cultural committees	400,000	250,000	275,000
Community Development Fund	1,017,000	783,502	794,427
Contribution to Nunivaat Statistics Program (#95)	495,786	445,786	477,150
Contribution to Search and Rescue Boat Maintenance (#296)	405,000	146,761	139,872
Contribution to Elders committee (#80)	20,000	20,000	20,000
Contribution to cost-of-living study	56,813	56,843	92,319

**Kativik Regional Government**  
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the**  
**Year – For Fiscal Purposes by Department**  
**Other Programs**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>SANARRUTIK AGREEMENT (#16) (Continued)</b>			
Expenditure (Continued)			
Contribution to regional projects	6,647,668		
Arctic Inspiration Prize	20,000	20,000	20,000
Breakfast club	170,000	122,228	170,000
Family Houses	500,000		
Isuarsivik Treatment Centre			300,000
Sivunitsavut program	80,000		80,000
Taqramiut Nipingat Inc.	300,000		
Parnasimautik	100,000	10,000	
Regional project – documentary film	100,000	100,000	
Other		2,000	2,000
	<b>15,289,687</b>	<b>6,831,763</b>	6,975,203
Surplus (deficit) for the year	<b>(5,959,577)</b>	<b>2,507,757</b>	1,670,816
Reconciliation for fiscal purposes			
Appropriations			
Contribution to capital projects – Youth Houses infrastructure / Intergenerational Centres	(500,000)		
	<b>(500,000)</b>	–	–
Surplus (deficit) for the year for fiscal purposes	<b>(6,459,577)</b>	<b>2,507,757</b>	1,670,816
Accumulated surplus (deficit), beginning of year	<b>6,459,577</b>	<b>6,459,577</b>	4,788,761
Accumulated surplus (deficit), end of year	–	<b>8,967,334</b>	6,459,577

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Other Programs**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>SAPUMMIJIT – CRIME VICTIMS ASSISTANCE CENTRE (#89)</b>			
Revenue			
Contributions			
Ministère de la Justice	1,438,268	1,126,243	1,046,660
Other		700	1,400
	1,438,268	1,126,943	1,048,060
Expenditure			
Salaries and fringe benefits	1,075,023	864,912	779,201
Travel and accommodation	134,600	72,679	86,851
Training costs	6,415	8,680	3,287
Contracts	5,750		1,259
Telecommunications	28,910	29,180	23,501
Administrative charges	60,000	60,000	60,000
Office and equipment rental	73,775	46,071	39,252
Rental charges	16,945	16,945	30,558
Administrative costs	36,850	28,476	24,151
	1,438,268	1,126,943	1,048,060
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Other Programs**

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>COMMUNITY REINTEGRATION OFFICER (#90)</b>			
Revenue			
Contributions			
Contribution from Block Funding (#100)	<b>966,865</b>	<b>846,438</b>	698,479
	<b>966,865</b>	<b>846,438</b>	698,479
Expenditure			
Salaries and fringe benefits	<b>505,813</b>	<b>463,946</b>	356,142
Travel and accommodation	<b>81,600</b>	<b>46,447</b>	47,910
Training costs	<b>3,206</b>	<b>3,206</b>	2,039
Telecommunications	<b>47,050</b>	<b>47,458</b>	40,951
Administrative charges	<b>126,100</b>	<b>126,100</b>	101,200
Office and equipment rental	<b>55,082</b>	<b>28,532</b>	21,669
Housing charges	<b>41,253</b>	<b>41,253</b>	40,444
Rental charges	<b>53,366</b>	<b>53,366</b>	55,925
Administrative costs	<b>53,395</b>	<b>36,130</b>	32,199
	<b>966,865</b>	<b>846,438</b>	698,479
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year	–	–	–
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Other Programs**

Year ended December 31, 2022

	<b>2022</b>		2021
	Budget	Actual	Actual
	\$	\$	\$
<b><i>NUNIVAAT STATISTICS PROGRAM (#95)</i></b>			
Revenue			
Local sources			
Contribution from Sanarrutik Agreement (#16)	<b>495,786</b>	<b>445,786</b>	477,150
	<b>495,786</b>	<b>445,786</b>	477,150
Expenditure			
Contracts	<b>495,786</b>	<b>445,786</b>	477,150
	<b>495,786</b>	<b>445,786</b>	477,150
Surplus (deficit) for the year for fiscal purposes	–	–	–
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

**Kativik Regional Government**
**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**
**Other Programs**

Year ended December 31, 2022

	<u>Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
	\$	\$	\$
<b>OFF HIGHWAY VEHICLES (#91)</b>			
Revenue			
Local sources			
Other	<b>23,922</b>		
	<b>23,922</b>	–	
Contributions			
Ministère des Transports et de la Mobilité durable	<b>28,219</b>	<b>68,359</b>	
	<b>28,219</b>	<b>68,359</b>	–
	<b>52,141</b>	<b>68,359</b>	–
Expenditure			
Contracts			47,845
	–	–	47,845
Surplus (deficit) for the year for fiscal purposes	<b>52,141</b>	<b>68,359</b>	(47,845)
Internal transfers			
Accumulated surplus (deficit), beginning of year	<b>(52,141)</b>	<b>(52,141)</b>	(4,296)
Accumulated surplus (deficit), end of year	–	<b>16,218</b>	(52,141)

**Kativik Regional Government**

**Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department**

**Other Programs**

Year ended December 31, 2022

	<b>2022</b>		2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b><i>NUNAVIK COST OF LIVING REDUCTION (#96)</i></b>			
Revenue			
Contributions			
Secrétariat aux relations avec les Premières Nations et les Inuit	19,750,000	19,750,000	18,325,000
Ministère des Affaires municipales et de l'Habitation			728,448
	<u>19,750,000</u>	<u>19,750,000</u>	<u>19,053,448</u>
Expenditure			
Administrative charges	450,000	450,000	400,000
Airfare reduction program	350,000	426,290	171,856
Household appliance program	972,000	868,342	895,308
Elders assistance program	2,381,000	2,190,100	2,080,100
Harvesting equipment program	888,000	871,238	796,995
Food and other essentials program	10,750,000	10,404,902	10,060,047
Country food program	674,997	649,960	635,180
Gas subsidy program	2,000,000	2,244,033	1,870,407
	<u>18,465,997</u>	<u>18,104,865</u>	<u>16,909,893</u>
Surplus (deficit) for the year for fiscal purposes	1,284,003	1,645,135	2,143,555
Accumulated surplus (deficit), beginning of year	<u>(1,777,757)</u>	<u>(1,777,757)</u>	<u>(3,921,312)</u>
Accumulated surplus (deficit), end of year	<u>(493,754)</u>	<u>(132,622)</u>	<u>(1,777,757)</u>



## Kativik Regional Government

### Appendix B – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Department

#### Other Programs

Year ended December 31, 2022

	<u>2022</u>		<u>2021</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	\$	\$	\$
<b>TREASURY (#99) (Note 17)</b>			
Revenue			
Local sources			
Interest	900,000	2,448,952	187,807
Other		161,883	66,188
Interest on self-financing (Allavik Building (#17))			6,750
Interest on self-financing (Police Stations – Building Operations (#14 and #204))	74,054	74,054	80,107
Interest on self-financing (KRG Houses (#74))	174,355	174,355	197,010
Interest on self-financing (Building Maintenance (#73))	56,881	56,881	65,230
Interest on self-financing (Courthouse (#18))	9,062	9,062	9,999
Capital repayment on self-financing (Allavik Building (#17))			180,000
Capital repayment on self-financing (Police Stations – Building Operations (#14 and #204))	115,854	115,854	129,257
Capital repayment on self-financing (KRG Houses (#74))	470,153	470,153	447,498
Capital repayment on self-financing (Building Maintenance (#73))	173,267	173,267	164,918
Capital repayment on self-financing (Courthouse (#18))	19,439	19,439	18,502
	<u>1,993,065</u>	<u>3,703,900</u>	<u>1,553,266</u>
Expenditure			
	–	–	–
Surplus (deficit) for the year	<u>1,993,065</u>	<u>3,703,900</u>	<u>1,553,266</u>
Reconciliation for fiscal purposes			
Appropriations			
Financial reserves and reserved funds – treasury	1,209,469	(956,887)	(844,930)
Financial reserves and reserved funds – interest		(2,334,093)	(403,678)
	<u>1,209,469</u>	<u>(3,290,980)</u>	<u>(1,248,608)</u>
Surplus (deficit) for the year for fiscal purposes	3,202,534	412,920	304,658
Internal transfers	(3,202,534)	(412,920)	(304,658)
Accumulated surplus (deficit), beginning of year			
Accumulated surplus (deficit), end of year	–	–	–

## Kativik Regional Government

### Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects

Year ended December 31, 2022

	2022		2021
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Local sources			
Makivik Corporation	5,121,780	5,031,972	2,936,143
Other rental charges	669,069	626,310	548,586
Other housing charges	302,091	302,093	318,543
Internal supervision and management fees	2,363,195	1,901,327	652,211
Landing and airport terminal building fees	1,445,000	1,780,455	1,422,690
Service charges and sales	227,500	223,189	215,339
Employee rental	841,000	846,219	890,489
Interest	920,000	2,486,913	190,273
Interest on loans receivable	205,000	217,823	185,987
Internet communications	9,631,866	10,145,055	10,395,429
Recuperation of accumulated surplus of			
Child Care Centres as of March 31	954,477	954,477	2,525,808
Other	1,479,676	2,314,364	1,451,036
	<b>24,160,654</b>	<b>26,830,197</b>	<b>21,732,534</b>
Contributions			
Secrétariat aux relations avec les Premières Nations et les Inuit	152,479,069	152,597,164	126,305,398
Ministère des Affaires municipales et de l'Habitation	4,183,631	3,434,315	4,541,783
Ministère des Transports	731,432	831,572	844,094
Ministère de la Sécurité publique	15,553,398	16,260,210	18,290,752
Ministère des Ressources naturelles et des Forêts	9,823,467	9,958,285	9,676,045
Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs	9,032,500	3,448,673	505,327
Ministère de la Santé et des Services sociaux	247,778	247,778	246,165
Québec emploi	1,868,119	1,043,921	1,351,548
Sanarrutik Amendment #3 – Ungaluk	1,242,238	564,599	755,195
Société d'habitation du Québec	400,537	207,950	213,984
Société du Plan Nord	277,634	158,118	673,230
Ministère de la Justice	1,438,268	1,126,243	1,046,660
Ministère de l'Éducation	1,035,580	921,825	(126,580)
Other provincial contributions	341,536	351,671	405,172
Employment and Social Development			
Canada	27,022,645	14,053,404	12,064,268
Public Safety Canada	16,775,645	15,448,344	11,776,052
Indigenous and Northern Affairs Canada	951,133	1,007,705	916,883
Transport Canada	1,930,459	1,327,308	627,986
Health Canada			771,607
Fisheries and Oceans Canada	640,342	640,342	701,507

## Kativik Regional Government

### Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects

Year ended December 31, 2022

	2022		2021
	Budget	Actual	Actual
	\$	\$	\$
Revenue (Continued)			
Contributions (Continued)			
Environment and Climate Change Canada	1,384,192	405,281	738,593
Training assistance subsidy	285,400	2,351	148,191
Other	841,801	283,883	787,876
	<u>248,486,804</u>	<u>224,320,942</u>	<u>193,261,736</u>
Investments		79,940,721	54,531,583
	<u>272,647,458</u>	<u>331,091,860</u>	<u>269,525,853</u>
Expenditure			
Salaries and fringe benefits	70,691,989	62,764,040	59,670,504
Travel and accommodation	12,043,843	10,228,269	7,166,898
Contracts	21,513,723	9,668,913	10,478,660
Training costs	2,181,576	833,692	549,249
Telecommunications	1,173,702	2,097,272	1,297,845
Vehicle operation costs	3,552,530	2,951,983	2,346,350
Maintenance, utilities and municipal services	5,349,500	5,771,063	4,014,345
Office, housing and equipment rental	1,716,773	2,369,433	1,725,298
Administrative costs	5,916,300	4,040,781	3,711,744
Insurance	1,305,866	1,320,862	1,201,913
Purchase of materials and equipment supplies	10,047,588	7,100,095	5,130,727
Contributions to Northern Villages – technical assistance program	210,000	210,000	210,000
Contributions to Northern Villages – fire prevention – operations	771,008	771,008	755,888
Contributions to Northern Villages – recreation	300,000	205,000	40,000
Contributions to Northern Villages – regional public transit	539,999	539,999	539,999
Contributions to Northern Villages – Sanarrutik Agreement	4,677,420	4,669,643	4,564,435
Contributions to Northern Villages – Usijiit	1,152,112	1,152,112	1,118,554
Contributions to Child Care Centres	20,896,983	17,444,589	16,237,782
Contributions to Child Care Centres – major renovations	867,000	214,153	4,010,387
Special projects – child care programs	1,349,569	705,402	933,363
Contributions to local programs – Inuit support program	7,118,160	7,118,159	6,882,399
Measures to reduce the cost of living in Nunavik	18,015,997	17,654,865	16,509,893
Fur, Inuit clothing, canoe and fuel assistance	3,220,000	2,948,794	1,327,714
Other regional projects – Inuit support program	3,806,000	1,847,610	2,623,557
Non-reimbursable contributions – regional projects and activities	9,391,481	1,342,573	1,733,746

## Kativik Regional Government

### Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
Expenditure (Continued)			
Non-reimbursable contributions – economic development projects	5,385,026	2,507,338	2,103,265
Sustainable Employment – program activities	20,499,377	6,353,027	6,998,960
Doubtful accounts, provision and write-off of doubtful loans and interest receivable		480,032	231,106
Financing costs	4,238,418	4,317,538	4,647,221
Settlement	455,796	455,354	50,720
Other	2,226,437	1,759,610	1,628,617
Capital assets transferred to Northern Villages		10,383,885	22,226,416
Amortization of capital assets		6,303,273	13,846,967
	<b>240,614,173</b>	<b>198,530,367</b>	<b>206,514,522</b>
Surplus (deficit) for the year	<b>32,033,285</b>	<b>132,561,493</b>	<b>63,011,331</b>

## Kativik Regional Government

### Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects

Year ended December 31, 2022

	2022		2021
	Budget	Actual	Actual
Surplus (deficit) for the year	\$ <b>32,033,285</b>	\$ <b>132,561,493</b>	\$ 63,011,331
Investment revenue		<b>(79,940,721)</b>	(54,531,583)
	<b>32,033,285</b>	<b>52,620,772</b>	8,479,748
Reconciliation for fiscal purposes			
Capital assets			
Amortization of capital assets		<b>6,303,273</b>	13,846,967
Capital assets transferred to Northern Villages		<b>10,383,885</b>	22,226,416
	<b>–</b>	<b>16,687,158</b>	36,073,383
Loans and term deposits			
Capital repayment – loans receivable	<b>1,015,000</b>	<b>988,786</b>	1,004,075
Provision (recovery) for interest on loans receivable		<b>9,063</b>	(27,039)
Provision (recovery) for doubtful loans		<b>451,014</b>	(274,721)
Write-off (recovery) of doubtful loans		<b>(20,285)</b>	
	<b>1,015,000</b>	<b>1,428,578</b>	702,315
Financing			
Reimbursement of long-term debt	<b>(23,439,508)</b>	<b>(23,439,508)</b>	(24,780,314)
Ministère des Affaires municipales et de l'Habitation – Northern Villages long-term debt	<b>16,492,392</b>	<b>16,492,392</b>	15,681,360
Ministère des Affaires municipales et de l'Habitation – KRG long-term debt	<b>22,908</b>	<b>22,908</b>	22,240
Ministère des Transports et de la Mobilité durable – long-term debt	<b>4,143,000</b>	<b>4,143,000</b>	3,971,800
Ministère de la Sécurité publique – infrastructure (bonds repayment – capital)	<b>580,100</b>	<b>580,100</b>	650,700
Secrétariat aux relations avec les Premières Nations et les Inuit – long-term debt	<b>685,792</b>	<b>685,792</b>	1,081,886
Ministère de l'Éducation – long-term debt	<b>252,716</b>	<b>252,716</b>	2,144,328
	<b>(1,262,600)</b>	<b>(1,262,600)</b>	(1,228,000)

## Kativik Regional Government

### Appendix C – Supplementary Information – Operating Surplus (Deficit) for the Year – For Fiscal Purposes by Sources and Objects

Year ended December 31, 2022

	Budget	2022 Actual	2021 Actual
	\$	\$	\$
Appropriations			
Investing activities – acquisition of capital assets (Note 5 a))	(4,139,618)	(3,991,576)	(1,421,305)
Investing activities – investments in loans receivable (Note 5 b))	(3,485,000)	(2,143,400)	(1,969,700)
Investing activities – contribution to capital projects	(3,455,000)		(2,683,000)
Financial reserves and reserved funds	(18,556,205)	(15,676,474)	(10,485,766)
Appropriation from accumulated surplus, beginning of year	64,774,032		
	35,138,209	(21,811,450)	(16,559,771)
	34,890,609	(4,958,314)	18,987,927
Surplus (deficit) for the year for fiscal purposes	66,923,894	47,662,458	27,467,675

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2022

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Kativik Regional Government</b>					
KRG – Cabling / network system upgrade	455,000		455,000	116,935	338,065
KRG – Tamaani Connect to Innovate (Phase V)	245,518,139		120,626,011	159,758,805	(39,132,794)
KRG – Housing renovations	3,157,000		2,252,000	840,305	1,411,695
KRG – Office building renovations	4,698,000		2,738,000	1,501,719	1,236,281
KRG – Police stations renovations	1,123,500		763,000	627,516	135,484
KRG – Police station construction				658,641	(658,641)
KRG – Greenhouse project				14,530	(14,530)
	<u>254,951,639</u>	<u>–</u>	<u>126,834,011</u>	<u>163,518,451</u>	<u>(36,684,440)</u>
<b>Other entities – Other projects</b>					
Kuujjuaraapik – Tasiurvik Family House	230,000		500,000	607,560	(107,560)
	<u>230,000</u>	<u>–</u>	<u>500,000</u>	<u>607,560</u>	<u>(107,560)</u>
<b>Northern Villages – Fire Safety Cover Plan – 2021-2025 Program</b>					
Kangiqaq – Firehall renovations	2,125,000			1,351,992	(1,351,992)
Puvirnituk – Firehall renovations	1,795,000			342,379	(342,379)
Inukjuak – Firehall renovations	1,745,000			287,330	(287,330)
Salluit – Firehall renovations	430,000			11,196	(11,196)
Tasiujaq – Firehall renovations	285,000			22,871	(22,871)
Aupaluk – Firehall renovations	315,000			22,577	(22,577)
Kangirsuk – Firehall renovations	210,000			27,964	(27,964)
Akulivik – Firehall renovations	50,000			9,561	(9,561)
Quaqtaq – Firehall renovations				4,428	(4,428)
Kuujjuaq – Firehall renovations				1,081	(1,081)
	<u>6,955,000</u>	<u>–</u>	<u>–</u>	<u>2,081,379</u>	<u>(2,081,379)</u>

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2022

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Pivallitiit III</b>					
Kangiqsualujjuaq – Community centre renovations	1,566,597		956,597	1,485,681	(529,084)
Tasiujaq – Cultural centre			30,373	30,373	
Tasiujaq – Intergenerational centre construction	2,202,025		1,601,384	2,625,607	(1,024,223)
Quaqtaq – Swimming pool renovations	1,495,000			160,594	(160,594)
Kangiqsujuaq – Arena renovations	3,188,263		1,078,263	3,775,044	(2,696,781)
Salluit – Community centre renovations	3,903,856		2,592,919	3,285,370	(692,451)
Ivujivik – Community centre renovations	2,681,941		1,007,043	3,371,018	(2,363,975)
Puvirnituaq – Swimming pool	2,955,000		2,000,000	2,657,881	(657,881)
Umiujaq – Community centre renovations			18,454	18,454	
Umiujaq – Intergenerational centre construction	1,540,000		1,517,000	2,532,846	(1,015,846)
Kuujuaarapik – Community centre construction	5,225,289		3,416,982	4,862,485	(1,445,503)
	<u>24,757,971</u>	<u>–</u>	<u>14,219,015</u>	<u>24,805,353</u>	<u>(10,586,338)</u>
<b>Northern Villages – Pivallitiit IV</b>					
Akulivik – Men's workshop renovations	350,000			127,069	(127,069)
Kangiqsualujjuaq – FM station	150,000				
Tasiujaq – Arena renovation	1,000,000			1,782,917	(1,782,917)
Kuujuaarapik – St-Edmund Church renovations				135,910	(135,910)
	<u>1,500,000</u>	<u>–</u>	<u>–</u>	<u>2,045,896</u>	<u>(2,045,896)</u>
<b>Northern Villages – Various funding sources</b>					
Kangirsuk – Arena			7,957,213	6,620,744	1,336,469
	<u>–</u>	<u>–</u>	<u>7,957,213</u>	<u>6,620,744</u>	<u>1,336,469</u>



**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2022

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Federal Excise Tax Program – Infrastructure – 2019-2023 Program</b>					
Kangiqualujuaq – Roads (construction)	294,402			159,664	(159,664)
Kangiqualujuaq – Arena renovation					
Kangiqualujuaq – Drinking water I/F	300,000			52,783	(52,783)
Kuujuaq – Municipal roads	1,637,470			1,302,814	(1,302,814)
Tasiujaq – Arena renovation	841,972				
Aupaluk – Acces road to lake	200,000				
Kangirsuk – Community centre renovation	100,000			90,052	(90,052)
Kangirsuk – Roads (construction)	178,567				
Kangirsuk – Drinking water I/F	178,567			12,781	(12,781)
Quaqtaq – Bridge construction				642,616	(642,616)
Quaqtaq – Roads and bridge (upgrade)	857,518				
Kangiqualujuaq – Qaggik gym renovation	973,948				
Salluit – Swimming pool renovation	618,124				
Salluit – Arena renovation	618,124			14,386	(14,386)
Ivujivik – Garage renovation					
Ivujivik – Drinking water I/F	867,771			423,296	(423,296)
Akulivik – Garage renovation	934,917			390,587	(390,587)
Puvirnituaq – Arena renovation				40,862	(40,862)
Puvirnituaq – Roads (construction)	780,847				
Puvirnituaq – Drinking water I/F	550,000			37,651	(37,651)
Inukjuak – Cultural centre construction	720,263				
Inukjuak – Drinking water I/F	600,000			13,615	(13,615)
Umiujaq – Gymnasium	744,386				
Kuujuaarapik – Drinking water I/F					
Kuujuaarapik – Roads (construction)	1,447,246			547,246	(547,246)
Kuujuaarapik – Drinking water infrastructure	402,226			402,226	(402,226)
	<u>13,846,348</u>	<u>–</u>	<u>–</u>	<u>4,130,579</u>	<u>(4,130,579)</u>

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**

December 31, 2022

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Isurruutiit projects</b>					
LU #7111 – Water plant (upgrade)	405,000	344,430		396,650	(52,220)
LU #7114 – Roads (construction)	530,000	287,200		348,258	(61,058)
LU #7115 – Aqueduct and sewer	315,000	95,790		323,509	(227,719)
LU #7122 – Mechanical garage (renovation)	3,800,000	3,703,390		4,339,007	(635,617)
LU #7133 – Water truck (purchase)	320,000	307,250		364,971	(57,721)
LU #7164 – Loader (overhaul)	57,000	49,410		50,286	(876)
LU #7165 – Loader (purchase)	400,000			364,413	(364,413)
LU #7178 – Acc: Loader bucket (purchase)	30,000			20,922	(20,922)
LU #7179 – Acc: Excavator bucket (purchase)	30,000			22,097	(22,097)
LU #7180 – Acc: Quick coupler (purchase)	15,000			10,295	(10,295)
VP #7211 – Water plant (construction)	15,600,000	15,197,550		15,217,847	(20,297)
VP #7213 – Solid waste site (upgrade)	285,000	282,250		289,486	(7,236)
VP #7214 – Roads (construction)	3,192,000	3,161,000		3,185,887	(24,887)
VP #7236 – Water truck (purchase)	370,000	307,250		361,711	(54,461)
VP #7237 – Water truck (purchase)	370,000			339,756	(339,756)
VP #7238 – Water truck (overhaul)	50,000	47,370		48,153	(783)
VP #7239 – Water truck (purchase)	305,000				
VP #7244 – Sewage truck (purchase)	290,000	257,900		289,334	(31,434)
VP #7245 – Sewage truck (purchase)	280,000				
VP #7246 – Sewage truck (purchase)	280,000				
VP #7252 – Garbage truck (overhaul)	55,000	52,200		53,064	(864)
VP #7257 – Gravel dump truck (purchase)	450,000			391,562	(391,562)
VP #7281 – Loader (overhaul)	92,600	87,780		89,226	(1,446)
VP #7285 – Water truck (purchase)	305,000				
TQ #7311 – Water plant (upgrade)	450,000	324,190		463,003	(138,813)
TQ #7313 – Solid waste site (upgrade)	188,000	186,120		186,543	(423)
TQ #7314 – Roads (construction)	106,000	104,520		107,680	(3,160)
TQ #7322 – Mechanical garage (renovation)	2,120,000	2,112,240		2,113,143	(903)
TQ #7331 – Water truck (purchase)	305,000				

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**  
December 31, 2022

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Isurruutiit projects (Continued)</b>					
TQ #7341 – Sewage truck (purchase)	280,000				
TQ #7358 – Dump truck-2 (overhaul)	50,000			7,303	(7,303)
LA #7411 – Water plant (upgrade)	350,000	340,240		357,312	(17,072)
LA #7413 – Solid waste site (upgrade)	5,000			1,482	(1,482)
LA #7416 – Roads (construction)	320,000	309,540		316,956	(7,416)
LA #7431 – Water truck (purchase)	305,000				
LA #7451 – Garbage truck (purchase)	250,000				
LA #7457 – Gravel dump truck (purchase)	250,000				
AS #7511 – Water plant (upgrade)	1,400,000	1,387,240		1,418,750	(31,510)
AS #7514 – Roads (construction)	385,000	239,130		1,163,857	(924,727)
AS #7532 – Water truck (purchase)	370,000			337,942	(337,942)
AS #7534 – Water truck (purchase)	305,000				
AS #7542 – Sewage truck (overhaul)	50,000				
AS #7543 – Sewage truck (purchase)	280,000				
AS #7544 – Sewage truck (purchase)	280,000				
AS #7557 – Gravel dump truck (overhaul)	65,000				
AS #7561 – Loader (overhaul)	53,000	50,560		50,661	(101)
AS #7562 – Loader (purchase)	400,000			364,413	(364,413)
HA #7611 – Water plant (upgrade)	500,000	422,140		423,583	(1,443)
HA #7612 – Wastewater site (upgrade)	6,000			5,768	(5,768)
HA #7614 – Roads (construction)	1,021,000	894,970		947,182	(52,212)
HA #7641 – Sewage truck (purchase)	290,000	257,900		340,327	(82,427)
HA #7664 – Loader (purchase)	400,000			364,413	(364,413)
KG #7711 – Water plant (upgrade)	1,060,000	1,049,250		1,051,895	(2,645)
KG #7712 – Wastewater site (construction)	1,740,000	1,555,810		1,610,587	(54,777)
KG #7713 – Solid waste site (upgrade)				1,805	(1,805)
KG #7714 – Roads (construction)	285,000	251,540		271,484	(19,944)
KG #7731 – Water truck (overhaul)	112,000				
KG #7732 – Water truck (purchase)	340,000	334,190		334,937	(747)

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**

December 31, 2022

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Isurruitiit projects (Continued)</b>					
KG #7741 – Sewage truck (overhaul)	50,000				
ZG #7811 – Water plant (upgrade)	950,000	901,190		911,008	(9,818)
ZG #7814 – Roads (construction)	4,977,000	4,835,710		4,863,016	(27,306)
ZG #7831 – Water truck (purchase)	320,000	307,250		332,795	(25,545)
ZG #7832 – Water truck (purchase)	320,000				
ZG #7833 – Water truck (purchase)	320,000				
ZG #7843 – Sewage truck (purchase)	290,000				
ZG #7844 – Sewage truck (purchase)	290,000				
ZG #7845 – Sewage truck (purchase)	290,000				
IK #7911 – Water plant (upgrade)	520,000	511,860		533,083	(21,223)
IK #7912 – Wastewater site (upgrade)	10,000	6,200		6,298	(98)
IK #7913 – Solid waste site (upgrade)	20,000				
IK #7914 – Roads (construction)	225,000	139,250		142,487	(3,237)
IK #7932 – Water truck (purchase)	370,000			337,887	(337,887)
IK #7941 – Sewage truck (purchase)	290,000	257,900		308,002	(50,102)
IK #7951 – Garbage truck (purchase)	250,000				
KO #8011 – Water plant (upgrade)	842,000	776,040		812,234	(36,194)
KO #8013 – Solid waste site (construction)	5,000			1,187	(1,187)
KO #8014 – Roads (construction)	425,000	412,500		424,670	(12,170)
KO #8061 – Loader (overhaul)	32,500	31,730		32,256	(526)
KO #8062 – Grader (purchase)	550,000	540,050		540,924	(874)
PX #8111 – Water plant (upgrade)	365,000	330,690		335,908	(5,218)
PX #8112 – Wastewater site (upgrade)	300,000	272,460		272,694	(234)
PX #8113 – Solid waste site (upgrade)	27,000			8,224	(8,224)
PX #8114 – Roads (construction)	170,000	159,040		179,404	(20,364)
PX #8122 – Storage garage (construction)	3,400,000	2,072,090		2,594,200	(522,110)
PX #8135 – Water truck (purchase)	370,000			337,942	(337,942)
PX #8136 – Water truck (purchase)	305,000				
PX #8137 – Water truck (purchase)	305,000				

**Kativik Regional Government**  
**Appendix D – Financing of Capital Projects in Progress**

December 31, 2022

	Authorized expenditure \$	Permanent financing		Capital expenditure in progress \$	Financing of projects in progress \$
		Long-term loans \$	Other \$		
<b>Northern Villages – Isurruutiit projects (Continued)</b>					
PX #8144 – Sewage truck (purchase)	290,000	257,900		308,028	(50,128)
PX #8145 – Sewage truck (purchase)	280,000				
PX #8157 – Gravel dump truck (purchase)	250,000				
PX #8162 – Loader (purchase)	400,000			364,413	(364,413)
PH #8211 – Water plant (upgrade)	390,000	323,020		336,420	(13,400)
PH #8213 – Solid waste site (construction)	580,000	559,760		565,786	(6,026)
PH #8214 – Roads (construction)	1,800,000	1,635,680		1,652,425	(16,745)
PH #8222 – Rolling stock storage garage (construction)	4,200,000	4,121,410		4,151,369	(29,959)
PH #8233 – Water truck (purchase)	400,000			416,688	(416,688)
PH #8234 – Water truck (purchase)	210,000				
PH #8243 – Sewage truck (overhaul)	150,000	21,900		132,555	(110,655)
PH #8244 – Sewage truck (purchase)	43,000				
PH #8245 – Sewage truck (purchase)	370,000			384,308	(384,308)
MU #8311 – Water plant (upgrade)	540,000	473,850		491,726	(17,876)
MU #8312 – Wastewater site (upgrade)	660,000	472,590		631,760	(159,170)
MU #8313 – Solid waste site (upgrade)	5,000			1,921	(1,921)
MU #8314 – Roads (construction)	470,000	456,410		462,018	(5,608)
MU #8343 – Garbage truck (purchase)	250,000				
MU #8363 – Sewage truck (purchase)	290,000				
MU #8365 – Excavator (overhaul)	11,000	10,060		10,224	(164)
GW #8411 – Water plant (upgrade)	260,000	203,250		239,998	(36,748)
GW #8413 – Solid waste site (upgrade)	240,000	195,080		219,692	(24,612)
GW #8414 – Roads (construction)	900,986	300,250		367,190	(66,940)
GW #8423 – Playground (construction)	100,000			1,995	(1,995)
	<u>71,826,086</u>	<u>54,585,470</u>	<u>–</u>	<u>62,460,195</u>	<u>(7,874,725)</u>
	<u>374,067,044</u>	<u>54,585,470</u>	<u>149,510,239</u>	<u>266,270,157</u>	<u>(62,174,448)</u>

## Kativik Regional Government

### Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2022

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
		Long-term loans	Other		
	\$	\$	\$	\$	\$
<b>Kativik Regional Government</b>					
Long-term loans renewable – April 11, 2022			149,942	149,942	
Long-term loans renewable – November 28, 2022			70,533	70,533	
KRG – Acquisition of capital assets			3,991,576	3,991,576	
	<u>–</u>	<u>–</u>	<u>4,212,051</u>	<u>4,212,051</u>	<u>–</u>
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## Kativik Regional Government

### Appendix E – Analysis of Capital Projects Closed during the Year

Year ended December 31, 2022

	Authorized expenditure	Permanent financing		Capital expenditure	Balance available under closed projects
		Long-term loans	Other		
	\$	\$	\$	\$	\$
<b>Northern Villages – Isurruutiit projects</b>					
LU #7123 – Playground (construction)	40,000	35,900		35,900	
LU #7142 – Sewage truck (overhaul)	108,000	107,470		107,470	
LU #7162 – Loader (overhaul)	80,000	72,710		72,710	
TQ #7323 – Playground (construction)	12,000	10,130		10,130	
TQ #7357 – Dump truck-1 (overhaul)	77,000	75,430		75,430	
LA #7423 – Playground/recreation	32,500	32,340		32,340	
AS #7513 – Solid waste site (construction)	1,936,514	1,936,520		1,936,520	
AS #7523 – Playground (construction)	5,000	3,070		3,070	
AS #7524 – Arena (construction)	7,000,000	5,000,020	2,000,000	7,000,020	
AS #7556 – Gravel dump truck (purchase)	282,000	280,420		280,420	
HA #7661 – Loader (overhaul)	70,000	64,640		64,640	
KG #7723 – Playground/recreation (construction)	85,000	82,210		82,210	
ZG #7813 – Solid waste site (upgrade)	118,552	118,520		118,520	
ZG #7861 – Loader (overhaul)	124,000	123,390		123,390	
KO #8042 – Sewage truck (overhaul)	75,000	69,130		69,130	
PX #8123 – Playground (construction)	10,000	8,920		8,920	
PX #8156 – Gravel dump truck (overhaul)	65,000	59,210		59,210	
PX #8161 – Loader (overhaul)	65,000	59,210		59,210	
PH #8223 – Playground (construction)	2,000	1,580		1,580	
MU #8323 – Playground (construction)	25,000	22,590		22,590	
	<u>10,212,566</u>	<u>8,163,410</u>	<u>2,000,000</u>	<u>10,163,410</u>	<u>–</u>
	<u>10,212,566</u>	<u>8,163,410</u>	<u>6,212,051</u>	<u>14,375,461</u>	<u>–</u>

## Kativik Regional Government

### Appendix F – Balances Available under Closed Capital Projects

December 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
Long-term loans renewable – June 21, 2001	<b>21,528</b>	21,528
Long-term loans renewable – December 20, 2001	<b>54,790</b>	54,790
Long-term loans renewable – June 16, 2003	<b>35,583</b>	35,583
Long-term loans renewable – October 17, 2005	<b>4,210</b>	4,210
Long-term loans renewable – June 21, 2006	<b>(52,977)</b>	(52,977)
Long-term loans renewable – June 21, 2006	<b>(20,756)</b>	(20,756)
	<u><b>42,378</b></u>	<u>42,378</u>



## Kativik Regional Government

### Appendix G – Balances Available under Closed Capital Projects Held by the Kativik Regional Government on behalf of the Northern Villages

December 31, 2022

	2022	2021
	\$	\$
<b>Capital projects</b>		
LU – Water Truck (95/21)	62	62
LU – Roads Improvement (93/02)	30	30
LU – Garage Renovations (96/03)	943	943
VP – Municipal Garage Plans (96/02)	28	28
TQ – Roads Improvement (90/03)	1,583	1,583
LA – Roads Improvement (90/02)	14,100	14,100
LA – Municipal Garage (90/02)	586	586
HA – Garbage Truck (95/23)	1,272	1,272
HA – Municipal Garage (94/12)	54	54
HA – Water Supply System (96/04)	9	9
KG – Roads Improvement (94/20)	4,412	4,412
KG – Waste Water Plans (95/31)	391	391
ZG – Sewage Truck (94/15)	419	419
KO – Sewage Truck (95/31B)	2,355	2,355
IK – Bulldozer (96/02)	2,085	2,085
IK – Water System Plans (94/11)	24	24
IK – Water Supply System (96/02)	614	614
IK – Municipal Office (96/02)	90	90
PH – Water System Plans (90/03)	2,957	2,957
PH – Water Supply System (93/03)	3,423	3,423
MU – Water Truck (95/27)	1,710	1,710
MU – Dump Truck (95/27)	1,158	1,158
MU – Bulldozer (96/04)	14	14
GW – Dump Relocation (86/03)	3,606	3,606
PX – Municipal Garage (96/02)	217	217
PH – Roads Improvement II (96/04)	490	490
KG – Extension of Municipal Garage (01/37)	1,227	1,227
ZG – Bulldozer (01/37)	1,427	1,427
PX – Construction of Municipal Garage (01/37)	1,428	1,428
PH – Dump Site Relocation (90/03)	744	744
GW – Crushed Rocks (94/21)	263	263
GW – Roads Improvement (96/03)	1,468	1,468
ZG – Water Point (89/01-93/03)	1,629	1,629
<b>Isurruutiit projects</b>		
VP #1252 – Loader (1999)	75	75
LA #1450 – Bulldozer (1999)	36	36
ZG #1830 – Garbage Truck (1999)	135	135
KO #2052 – Loader (1999)	74	74
MU #2352 – Loader (1999)	63	63
GW #2410 – Water Truck (1999)	50	50
LU #1147 – Gravel Screens (2001) (00-64)	709	709
LU #1150 – Bulldozer (2000)	431	431
LU #1152 – Loader (2001) (00-65)	1,152	1,152

## Kativik Regional Government

### Appendix G – Balances Available under Closed Capital Projects Held by the Kativik Regional Government on behalf of the Northern Villages

December 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>Isurruutiit projects (Continued)</b>		
LU #1154 – Grader (2001) (00-64)	598	598
LU #1155 – Backhoe Excavator (2001) (00-64)	838	838
LU #1157 – Compactor (2001) (00-64)	487	487
LU #1158 – Flat-bed Trailer (2001) (00-65)	55	55
VP #1210 – Water Truck (2000)	750	750
VP #1220 – Sewage Truck (2000)	331	331
VP #1230 – Garbage Truck (2000)	190	190
VP #1247 – Gravel Screens (2000)	319	319
TQ #1310 – Water Truck (2000)	278	278
TQ #1320 – Sewage Truck (2001) (00-64)	638	638
TQ #1340 – 10-Wheeler Dump Truck (2000)	528	528
TQ #1347 – Gravel Screens (2000)	266	266
TQ #1355 – Backhoe Excavator (2000)	370	370
TQ #1358 – Flat-bed Trailer (2000)	80	80
LA #1440 – 10-Wheeler Dump Truck (2001) (00-64)	529	529
LA #1447 – Gravel Screens (2001) (00-64)	635	635
AS #1510 – Water Truck (2000)	278	278
AS #1520 – Sewage Truck (2000)	249	249
AS #1530 – Garbage Truck (2000)	64	64
AS #1540 – 10-Wheeler Dump Truck (2000)	21	21
AS #1554 – Grader (2001) (00-64/65)	636	636
AS #1554 – Backhoe Excavator (2001) (00-64)	866	866
AS #1557 – Compactor (2001) (00-64)	414	414
AS #1558 – Flat-bed Trailer (2001) (00-65)	195	195
HA #1620 – Sewage Truck (2000)	561	561
HA #1647 – Gravel Screens (2001) (00-64)	495	495
HA #1652 – Loader (2001) (00-65)	902	902
HA #1658 – Flat-bed Trailer (2000)	72	72
KG #1710 – Water Truck (2001) (00-64)	686	686
KG #1720 – Sewage Truck (2001) (00-64)	762	762
KG #1741 – 10-Wheeler Dump Truck (2001) (00-64)	557	557
KG #1752 – Loader (2000)	523	523
KG #1754 – Grader (2001) (00-65)	540	540
KG #1775 – Snow Blower (2001) (00-64)	429	429
ZG #1811 – Water Truck (2000)	232	232
ZG #1820 – Sewage Truck (2001) (00-64)	666	666
ZG #1847 – Gravel Screens (2001) (00-64)	654	654
ZG #1850 – Bulldozer Overhauling (2000)	41	41
ZG #1852 – Loader (2000)	164	164
ZG #1855 – Backhoe Excavator (2000)	15	15
ZG #1858 – Flat-bed Trailer (2000)	325	325
IK #1920 – Sewage Truck (2000)	249	249
IK #1940 – 10-Wheeler Dump Truck (2000)	207	207
IK #1941 – 10-Wheeler Dump Truck (2001) (00-64)	528	528

## Kativik Regional Government

### Appendix G – Balances Available under Closed Capital Projects Held by the Kativik Regional Government on behalf of the Northern Villages

December 31, 2022

	2022	2021
	\$	\$
<b>Isurruutiit projects (Continued)</b>		
IK #1947 – Gravel Screens (2001) (00-64)	709	709
IK #1953 – Loader (2001) (00-65)	966	966
IK #1955 – Backhoe Excavator (2001) (00-64)	589	589
KO #2020 – Sewage Truck (2000)	182	182
KO #2040 – 10-Wheeler Dump Truck (2000)	207	207
KO #2070 – Snow Blades (2001) (00-64)	46	46
PX #2110 – Water Truck (2001) (00-65)	624	624
PX #2121 – Sewage Truck (2000)	369	369
PX #2140 – 10-Wheeler Dump Truck (2001) (00-64)	520	520
PX #2152 – Loader (2001) (00-64)	339	339
PX #2154 – Grader (2001) (00-64)	542	542
PX #2155 – Backhoe Excavator (2001) (00-64)	718	718
PX #2157 – Compactor (2001) (00-65)	485	485
PH #2210 – Water Truck (2000)	287	287
PH #2211 – Water Truck (2001) (00-64)	725	725
PH #2220 – Sewage Truck (2000)	571	571
PH #2221 – Sewage Truck (2000)	284	284
PH #2241 – 10-Wheeler Dump Truck (2001) (00-64)	529	529
PH #2247 – Gravel Screens (2000)	284	284
PH #2250 – Bulldozer (2000)	599	599
PH #2255 – Backhoe Excavator (2000)	338	338
PH #2257 – Compactor (2000)	218	218
MU #2340 – 10-Wheeler Dump Truck (2001) (00-64)	527	527
MU #2347 – Gravel Screens (2000)	328	328
MU #2357 – Compactor (2000)	217	217
MU #2358 – Flat-bed Trailer (2000)	103	103
GW #2447 – Gravel Screens (2000)	310	310
GW #2450 – Bulldozer (2000)	65	65
GW #2454 – Grader (2000)	345	345
GW #2458 – Compactor (2000)	284	284
LU #1130 – Garbage Truck (2000)	2,066	2,066
PH #2280 – Used Oil Furnace (2001) (00-64)	1,411	1,411
VP #1254 – Grader (2000) (01-05)	40	40
VP #1255 – Backhoe Excavator (2000) (01-05)	20	20
VP #1257 – Compactor (2000) (01-05)	10	10
AS #1547 – Gravel Screens (2001) (00-64/65)	50	50
IK #1905 – Roads Improvement (2001) (00-64)	50	50
IK #1930 – Garbage Truck (2000) (01-05)	140	140
PH #2230 – Garbage Truck (2000) (01-05)	360	360
PH #2240 – 10-Wheeler Dump Truck (2000) (01-05)	700	700
MU #2330 – Garbage Truck (2000) (01-05)	60	60
MU #2355 – Backhoe Excavator (2000)	5,309	5,309
	<b>94,292</b>	<b>94,292</b>